

STATEMENT
HARYANA STATE
GENERAL BALANCE SHEET

Liabilities

Corres ponding figures of the previous year	PARTICULARS	Amount Rs.
<u>CAPITAL LIABILITIES</u>		
74,14,29,467	1. Loans, Bonds, Stocks outstanding and other capital raised and appropriated (Subsidiary Statement No. IV)	90,29,66,939
<u>RESERVE AND SURPLUS</u>		
1,03,04,353	2. General Reserve (Subsidiary Statement V)	1,33,04,353
58,96,315	3. Loan Redemption Fund	98,14,362
12,66,081	4. (a) Employees General Provident Fund	16,64,376
—	(b) Employees Contributory Provident Fund	13,137
62,47,167	5. Depreciation Reserve Fund, Rajasthan	77,03,951
<u>CURRENT LIABILITIES AND PROVISIONS</u>		
—	6. Overdraft from Banks against Cash Credit Limits	3,22,07,087
5,27,52,722	7. Consumers Security and Other Deposits	5,52,83,550
1,57,08,641	8. Other current liabilities and Provisions	1,67,96,780
8,69,49,608	9. Accounts Payable	7,83,63,284
4,45,72,747	10. Other Current and Accrued Liabilities	6,42,97,997
(—) 5,429	11. Railway and other freight payable	Nil
	12. Profit upto 1967-68	10,14,284
	Profit during the year.	5,97,581
96,51,21,672	Total Co.	1,18,40,27,681

NO.—I

ELECTRICITY BOARD

AS ON 31ST MARCH, 1969

		Assets
Corresponding figures of the previous year	PARTICULARS	Amount Rs.
<u>FIXED ASSETS</u>		
71,59,99,215	(a) Capital amount expended on assets in use (Annexure A)	85,80,92,536
1,65,61,159	(b) Capitalised Interest charges	1,65,61,159
73,25,51,374	Total fixed assets	87,46,53,695
(i) Less share of Rajasthan		
3,86,71,287	Left Bank	
	upto 1967-68	for 68-69
	3,86,71,287	(—)14,192
1,53,61,422	Right Bank	6,41,238
5,40,32,709		6,27,046
		5,46,59,755
67,85,18,665	Net Capital expended	81,99,93,940
7,83,56,292	(ii) Less accumulated provision of Depreciation (Subsidiary Statement No. VIII)	9,48,01,246
59,96,62,373	Net Block	72,51,92,694
CURRENT ASSETS		
14,59,12,219	2. Capital works in progress	19,51,50,100
6,43,29,745	3. (a) Capital stores for specific projects	8,82,71,841
	(b) Other operating stores	
15,38,548	4. Loans and Advances	23,69,088
1,18,69,978	5. Sundry Debtors for Elec. Supplied	77,04,483
1,60,80,015	6. Miscellaneous Advances	1,78,21,252
3,45,43,227	7. Other Debtors	5,11,37,861
5,44,57,487	7. (a) Accounts receivable	5,81,72,466
3,09,90,138	8. Investment of the Board	2,98,72,926
	9. Balance at Bank/Treasury	
35,70,000	(a) Deposit Account.	35,70,000
(—) 17,72,995	(b) Current Account and Call Account	23,52,267

Corresponding figures of the previous year	PARTICULARS	Amount Rs
96,51,21,672	Total B.F.	1,18,40,27,681
96,51,21,672	GRAND TOTAL	1,18,40,27,681

I have examined the Annual Statements of Accounts including the Profit and Loss Account and Balance Sheet of the Haryana State Electricity Board for the period from the 1st April, 1968 to 31st March, 1969. I have obtained all the information and explanation that I have required and subject to the observations and comments attached I certify as a result of my audit that in my opinion, these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the Haryana State Electricity Board, to the best of my information and explanation given to me.

(Sd.) A.C. BOSE,
Accountant General,
Haryana, Simla.

(Sd.) Jia Lal Jain,
Chief Accounts Officer,
Haryana State Electricity Board,
Chandigarh.

(Sd.) S.R. Subrahmanyam,
Accounts and Finance Member,
Haryana State Elec. Board,
Chandigarh.

Corresponding figures of the previous year	PARTICULARS	Amount Rs
44,08,920	10. Cash in Hand	9,91,183
22,971	11. Deferred Revenue Expenditure	13,01,998
	12. Interest outstanding on	
19,972	(i) Bank Balance and Investments	88,269
3,353	(ii) Loans to licensees	3,358
..	(iii) G.P. Fund Deposits	27,892
1,26,67,434	13. Net Revenue of Appropriation Account— Deficit up to 1967-68	1,19,519
97,82,655	Less Surplus during the year	
17,44,912	Less Recovery of Interest charges from Rajasthan	
21,54,151	Less Interest charges recoverable from Rajasthan	
96,51,21,672	Grand Total	1,18,40,27,681

(Sd.) M.L. Khanna,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd.) P. N. Sahni,
Chairman,
Haryana State Elec. Board,
Chandigarh.

ANNEXURE 'A'

DETAIL OF CAPITAL EXPENDITURE AS ON 31-3-1969

Serial No.	Name of Scheme	Balance at the beginning of the year 1968-69	Expenditure during the year	Total at the end of the year
FIXED ASSETS				
Bhakra-Nangal Project				
1.	A—Main Project Left Bank	26,00,67,012 *2,10,68,673	2,90,725	28,14,26,410
Bhakra-Nangal Project				
2.	A—Main Project Right Bank	12,36,33,295 *27,21,325	2,82,00,849	15,45,60,469
3.	Bhakra-Nangal Project	21,02,31,767	10,27,24,824	31,62,62,518
	B—Sub-Project	*33,05,927		
4.	Diesel sets in Haryana	24,98,666 *(—)88,138	30	24,60,558
5.	Thermal set at Faridabad	2,33,79,273 *19,72,403	7,16,737	2,60,68,473
6.	Thermal set at Delhi	6,94,84,336 (—)*23,39,324	96,65,802	7,68,10,814
7.	Works not covered under any project		5,03,294	5,03,294
	Total	68,92,94,349		
	*Expenditure 1-4-67 to 2-5-67 of P.S.E.B.	*2,66,95,866		
	Total fixed assets	71,59,90,215	14,21,02,321	85,80,92,536
Works in Progress				
8.	Beas Dam and Pong	13,81,84,028	4,92,37,881	19,51,50,100
	*Expenditure 1-4-67 to 2-5-67 of P.S.E.B.	*77,28,191		
	Total	14,59,12,219	4,92,37,881	19,51,50,100
		32,74,78,377		
		*3,44,24,057		
GRAND TOTAL		86,19,02,434	19,13,40,202	1,05,32,42,636

(Sd.) JIA LAL JAIN,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

(Sd.) M.L. KHANNA,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd.) S.R. SUBRAHMANYAN,
Accounts and Finance Member,
Haryana State Elec. Board,
Chandigarh.

(Sd.) P.N. SAHNI,
Chairman,
Haryana State Elec. Board,
Chandigarh.

HARYANA STATE ELECTRICITY BOARD**Notes to the Balance Sheet as on 31st March, 1969**

(i) The share of the HSEB in the Assets and Liabilities of the Composite Punjab Board as on 31st March, 1967 has been taken in the ratio as tentatively fixed by the Government of India,—viz Ministry of I and P Order No. EL/11-3 (17)66/1 dated the 30th April, 1967. The tentative share of the HSEB in the Assets and Liabilities for the period from 1st April, 1967 to 2nd May, 1967 could not, however, be incorporated as these accounts have not yet been finalised by the Punjab State Electricity Board. The tentative share of the HSEB of the capital expenditure relating to the above period has, however, been incorporated in the accounts and shown as an addition to the opening balance in the statement of fixed assets. This is, however subject to such adjustments as might become necessary on the finalisation of the accounts for the above period by the Punjab State Electricity Board and their audit by the A.G., Punjab.

(ii) The tentative share of the HSEB in the receipts as well as expenditure of the Bhakra Management Board relating to the months of May and June, 1967, for which the accounts were maintained by the PSEB could not be incorporated in the accounts pending their verification by the Bhakra Management Board;

(iii) Pending investigation and classification under the proper Heads of Accounts a sum of Rs. 14,07,652 booked by the Divisional Offices under the Sub-Head "Sale of general assets" has been included under the head "Consumer's Securities and other deposits" in the Balance Sheet.

(iv) Pending receipts of adjustments by the A.G.C.R. New Delhi and the Accountant-General, Haryana, a sum of Rs. 3,25,707 relating to the Dollar Loan for I.P. Station Extension Project has been classified under the head Miscellaneous Deposits. On receipt of the adjustments by the A.G.C.R./Accountant General, Haryana, the amount will be adjusted as loan.

(v) Pending investigation of the condition of Steam and Diesel Power Plants with the Haryana State Electricity Board and pending their declaration as obsolete/unserviceable by the competent authority, the amount of Rs. 13,21,286 booked under this head has been included in the statement of fixed assets.

(vi) Pending the final allocation of assets and liabilities of the Composite Punjab Board between the emerging units and pending the adjustment of the net surplus which accrued to the Punjab State Electricity Board up to the 2nd May, 1967, against the capitalised interest charges during the construction period of the Bhakra Nangal Project the amount of Rs. 1,65,61,159 on account of Haryana State Electricity Board's tentative share thereof has been shown in the Balance Sheet as a distinct item.

(vii) As the Punjab State Electricity Board has not as yet finally intimated the figures of closing balances under the heads Stores, Loans and Advances, Sundry debtors, for Electricity Supplied, Miscellaneous Advances Other debtors, Accounts receivable, Loans to Licensees, Employees General/Contributory Provident Fund, Consumer's Security, and Other Deposits, Other current liabilities and provisions Accounts payable and other current and accrued liabilities as on the 2nd May, 1967, the opening balances as on 2nd May, 1967, were taken on the basis of tentative percentages fixed by the Government of India pending their exact allocation between the emerging units. The re-conciliation of Divisional Accounts with the Supporting Suspense Schedules under these heads was in arrears in the Composite Punjab Board and final opening balances as on 2nd May, 1967 have not as yet been reconciled and the re-conciled figures have not as yet been made available by the Punjab State Electricity Board. The figures as appearing in the consolidated abstracts prepared from the Monthly Accounts received from the Divisional Offices have, therefore, been adopted in the Balance Sheet pending their reconciliation with the Supporting Suspense Schedules in the divisional offices.

(viii) As a result of amendment to Electricity (Supply) Act, 1948, the Punjab State Electricity Board was required to provide depreciation on the Straight Line Method of Depreciation with effect from 1st April, 1966. For this purpose, 90 per cent of the original cost of the fixed assets, after taking into account the sums already set aside in the books of the Composite Punjab Board was required to be written off during the remaining period of life in respect of such assets. This, however, could not be done as the dates from which the various fixed assets were actually put in use, were not available with the Composite Punjab Board nor were there any records to show the original cost of the individual assets as well as depreciation accumulated thereon. The Punjab State Electricity Board, therefore, provided depreciation on the various assets treating them as new from the year 1964-65 without deducting therefrom the total depreciation which had accumulated up to the end of the year 1963-64. This method was adopted in the accounts from 1964-65 onwards in deference to the wishes of the World Bank although the amendment prescribing the Straight Line Method of Depreciation came in force from the accounting year 1966-67 only. Pending the determination of residual life of the various assets, the Haryana State Electricity Board had also followed the same procedure. If necessary, the adjustment will be made in the accounts after residual life of the various fixed assets have been determined.

(ix) Pending the framing of rules for the distribution of establishment and other over-head expenses between capital and revenue, the procedure which was being adopted in the Composite Punjab Board had been followed for the preparation of the above accounts.

(x) The market value of investments in Government securities, inherited tentatively from the Composite Punjab Board was 17,89,542 on 31st March, 1969 as against the book value of Rs. 17,99,388.

(xi) In certain cases reconciliation of Board Sheets with the Financial books is in arrears. Necessary adjustments will be made in the next year's accounts where the reconciliation of Board Sheets has been made.

(xii) No provision for bad and doubtful debts has been made in the accounts in the absence of their data from the field offices.

(xiii) Keeping in view the practice adopted in the Composite Punjab Board, the pension (including death-cum-retirement gratuity) is accounted for as and when it is paid. No provision is, however, made for pensionary charges on the basis of accrued calculations.

(xiv) Ceiling Reserve Stock Limit could not be fixed in 8 Divisions

(Sd.) JIA LAL JAIN,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

STATEMENT
CONSOLIDATED REVENUE ACCOUNT

Expenses

Corresponding figures of the previous year	PARTICULARS	Amount Rs
71,73,446	A. Hydraulic Power Generation, Generating maintenance and Management expenses ..	79,99,059
42,84,436	B. Thermal Diesel Power Generation, Generation, Maintenance, management expenses ..	30,12,325
211	C. Power purchased ..	28,08,437
31,73,225	D. Transmission (Extra High Voltage) Operation Maintenance and management expenses ..	52,43,046
62,65,231	E. Distribution (High Voltage) Operation, Maintenance and management expenses ..	95,76,968
1,30,84,461	F. Distribution (Medium and Low Voltage) Operation, Maintenance and management expenses ..	2,16,94,839
2,93,924	G. Public lighting maintenance and management expenses ..	4,18,875
43,72,472	H. Consumers servicing reading, billing, collection, accounting sale, promotion and management expenses ..	70,93,341
—	I. Expenditure on manufacture of electrical apparatus etc. ..	8,350
—	J. Wiring and sales ..	—
6,061	I. Shortage of stock written off ..	2,13,491
—	Discount, commission and brokage written off ..	—
15,163	Losses of assets written off ..	22,565
6,620	Losses of Vehicles ..	2,160
5,69,226	Deduct share of Rajasthan ..	5,80,93,456
3,78,26,917	K. Net surplus carried over to net Revenue and Appropriation account ..	15,97,286
7,59,32,911	Grand Total ..	5,54,60,374
		11,19,56,544

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(Sd.) S.R. SUBRAHMANYAN,
Accounts and Finance Member,
Haryana State Electricity Board,
Chandigarh.

II

FOR THE YEAR ENDING 1968-69

Revenue

Corresponding figures of the previous year	Particulars	Amount Rs
6,33,65,625	A. Net Revenue by sale of electricity for cash and credit	9,83,36,566
6,42,034	B. Misc. Revenue from consumers	5,78,571
6,53,746	C. Revenue from trading	1,30,27,373
3,37,853	D. Other Revenue (to be specified)	4,01,094
	1. Sale of steam	..
	2. Repair of lamps and other apparatus	..
	3. Commission for collection of electricity duty etc.	..
	Total	11,23,44,0.4
879	Deduct refunds	340
(—)62,478	Less R.S.E.B. share	3,87,120
		3,87,460
7,59,32,911	Grand Total	11,19,56,544

(Sd). M.L. KHANNA,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd). P. N. SAHNI,
Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY NO.1
STATEMENT OF OPERATING REVENUE FOR THE YEAR ENDED 31ST MARCH, 1969.

Corresponding figures of the previous year			Particulars of Receipts	Figures for the current year			Remarks
K.W.H. Sold	Income Rs.	Average revenue per K.W.H. np.		K.W.H. Sold	Income Rs.	Average Revenue per K.W.H. np.	
1	2	3	4	5	6	7	8
			A. Net Revenue by sale of electricity for cash and credit				
3,38,73,674	85,30,568		1. Domestic or residential	4,14,36,211	1,08,38,611		
			(a) Lights and Fans				
			(b) Small Power				
2,24,87,153	44,51,185		2. Commercial	2,54,37,384	[52,11,092		
			(a) Lights and Fans				
			(b) Small Power				
31,55,48,601	1,04,29,623		3. Industrial				
			(a) Small Power	11,26,41,324	87,73,786		
			(b) Medium Power		63,88,349		
	1,71,48,617		(c) Large supply	29,05,83,563	2,37,28,018		
30,33,999	4,89,377		4. Public Lighting	33,22,941	5,36,970		
			5. Traction				
			(a) Tramways				
			(b) Electric Railways				
			6. Irrigation-Agricultural				
10,71,63,322	1,08,76,586		7. Public Water Works and Sewage Pumping (Agricultural)	16,92,54,089	2,48,56,942		
68,93,88,436	1,43,05,537		8. Supplies in bulk to	62,99,28,274	1,53,27,539		
			(a) Share of HSEB in common pool consumer's receipt from B.M.B.				
1,91,91,300	15,89,961		(b) Supply from HSEB to other State consumers	1,89,41,450	18,48,004		
	2,44,171		Discount allowed		8,27,254		
1,29,15,96,555	6,80,65,625		Total sale and receipt by Sale of Electricity	1,29,15,45,236	9,83,36,566		
		57 P.	Average revenue by sale of electricity per KWH sold			7-6 P.	
			B Miscellaneous Revenue from consumers				
	10,451		1. Sale of Stores	1,600			
	4,64,427		2. Public lighting maintenance	5,03,792			

1	2	3	4	5	6	7	8
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1,67,156	3. Other receipts (to be specified) (like service connection fee etc.)	73,579
<u>6,42,034</u>	Total Misc. Revenue from consumers :—	<u>5,78,971</u>
	C. Revenue from Trading	
	1. Sale of electricity plant manufactured by the Board	141
	2. Sale hire-purchase or hire of—	
	(a) Apparatus	6,617
	(b) Wiring	
	3. Rent from	
25,16,378	(a) Property	36,01,915
27,47,021	(b) Meters	49,52,561
16,87,347	4. Other receipts (to be specified)	44,66,139
<u>69,53,746</u>	Total revenue from Trading	<u>1,30,27,373</u>
	D. Other Revenue	
3,37,863	1. Interest on securities and Investments with Banks	
879	2. Interest on Advances to Board's employees	4,01,094
	Deduct Refund	
	3. Commission for the collection of electricity duty	
	4. Miscellaneous items (to be specified)	
<u>3,36,984</u>	Total Other Revenue	<u>4,01,094</u>
7,52,95,339	Grand Total electric Operating Revenue	11,23,44,004
62,478	Deduct Refund of Revenue	340
<u>..</u>	Net Total	<u>11,23,43,664</u>
	Less Share of Rajasthan	3,87,120
	(SOP 334136 & other Revenue (2784)	
<u>7,53,32,911</u>	Net Grand Total	<u>11,19,56,544</u>

6.4 P. Average Total Revenue per KWH sold

8.7P

Sd. JIA LAL JAIN,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

Sd. S.R. SUBRAHAM ANYAN,
Accounts and Finance Member,
Haryana State Elec. Board,
Chandigarh.

Sd. M.L. KHANNA,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

Sd. P.N. SHANI,
Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT II
STATEMENT OF OPERATING EXPENSES FOR THE YEAR ENDED 31ST MARCH, 1969.

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount Rs.	Cost per K.W.H. sent out		Amount Rs.	Cost per K.W.H. sent out	
1	2	3	4	5	6
1,29,06,77,641	3 Paise	A. Hydraulic Power Generation			
		K.W.H. sent out	1,54,76,93,941		3 8 Paise
		Previous year			
		Current year			
		(a) GENERATION			
		1. Royalty for use of water, if any,			
21,759		2. Lubricants and other consumable stores	13,774		
254		3. Station supplies and miscellaneous expenses	..		
1,17,496		4. Proportion of salaries, allowances, gratuities etc., of Engineers, Superintendents, Officers, Supervisory and other staff	15,77,125		
1,17,989		5. Wages and gratuities to labour	1,41,014		
2,57,498		Total Generation	17,31,913		
		(b) REPAIRS AND MAINTENANCE :			
12,99,191		1. Proportion of salaries, allowances, gratuities, etc. for supervisory staff.	1,45,483		
..		2. Buildings and civil engineering works containing generating plant and equipment	..		
..		3. Hydraulic works forming part of a hydro-electric system including :—			
..		(i) Dams, spillways, weirs, canals, reinforced concrete flumes and syphons	..		
7,73,297		(ii) reinforced concrete, pipelines and surge tanks, steel pipe lines, sluice gates, steel pipe lines, sluice gates, steel surge tank, hydraulic control valves and other hydraulic works	11,96,403		
7,44,877		4. Water wheels, generators and ancillary equipment including plant foundations	2,16,832		
..		5. Switchgear including cable connections			
..		6. Direct labour charges, gratuities etc.			
1,69,494		7. Station supplies and miscellaneous expenses	2,49,183		
..		8. Miscellaneous power plant equipment	..		
77,337		9. Other civil works (to be specified)	96,593		
..		10. Contract works, if any			
30,64,196		Total Repairs and Maintenance	36,36,407		
30,98,644		(c) Depreciation on hydraulic generating plant and equipment (vide Subsidiary Statement VIII).	36,58,060		
7,53,108		(d) General establishment and administration expenses vide Subsidiary Statement X).	7,04,592		
71,73,446		Total (a + b + c + d)	79,99,059		

1	2	3	4	5	6
	B. STEAM POWER GENERATION				
	Capacity of Plant in operation during	Previous year K.W.			
		Current year K.W.			
	K.W.H. sent out	Previous year			
		Current year			
12,856	(a) GENERATION				
18,11,655	1. Fuel, excluding sale proceeds of steam, ash, etc.	5,09,268			
52,782	2. Lubricants and other consumable stores				
..	3. Water, if purchased separately				
91,810	4. Station supplies and miscellaneous expenses	1,51,159			
3,76,813	5. Proportion of salaries allowances, gratuities, etc. of Engineers, Superintendent, Officers, Supervisory and other staff.	4,29,756			
1,52,861	6. Wages and gratuities to labour	1,70,579			
24,88,777	Total Generation	12,60,762			
	(b) REPAIRS AND MAINTENANCE				
1,33,227	1. Proportion of salaries allowances, gratuities, etc. for supervisory staff	11,402			
..	2. Buildings and civil engineering works containing generating plant and equipment	..			
..	3. Boiler Plant and equipment including plant foundations	..			
..	4. Engines, turbines, generators and ancillary equipment including plant foundations	..			
..	5. Water cooling system comprising cooling towers and circulating water system	..			
..	6. Switchgear including cable connections	..			
1,32,426	7. Station supplies and miscellaneous expenses	..			
..	8. Direct labour charges, gratuities etc.	..			
..	9. Miscellaneous power plant equipment	..			
..	10. Other civil works (to be specified).	..			
..	10. Boilers steam pipe and accessory equipment and stores supplies	..			
..	12. Direct labour charges gratuities, etc. against (2) above	..			
..	13. Engines, turbines, generators and accessory equipment and stores supplies	..			
..	14. Direct labour charges, gratuities, etc. against (4) above	..			
..	15. Buildings and structures and stores supplies	..			
32,948	16. Direct labour charges, gratuities, etc. against (6) above	50,933			
..	17. Contract work for repairs, if any	..			
2,98,601	Total Repairs and maintenance	62,335			

1	2	3	4	5	6
Rs 7,02,411	(c) Depreciation on steam generating plant and equipment <i>vide</i> Subsidiary Statement VIII		Rs 9,51,019		
3,57,421	(d) General establishment and administration expenses <i>vide</i> Subsidiary Statement X		2,80,175		
..	(e) Internal combustion power generation	Previous year (KW)	..		
	(f) Capacity of plant in operation during current year (KW)—		..		
	(a) Operation.				
..	1. Fuel	..	..
..	2. Lubricants and other consumable stores	..	..
..	3. Water (if purchased separately)	..	..
3,23,856	4. Station supplies and miscellaneous expenses	..	2,31,847		
(—)2,789	5. Proportion of salaries, allowances, gratuities etc., of Engineers, Superintendents, Officers, Supervisory and other staff		7,493		
..	6. Wages and gratuities to labour	..	..
3,21,067	TOTAL OPERATION		2,39,340		
	(b) REPAIRS AND MAINTENANCE				
..	1. Proportion of salaries, allowances, gratuities, etc., for supervisory staff		..		
..	2. Buildings and civil engineering works containing generating plant and equipment		..		
..	3. Engines, generators and ancillary equipment including plant foundations		..		
..	4. Water cooling system	..	..
..	5. Switchgear including cable connections	..	..
..	6. Station supplies and miscellaneous expenses	..	..
..	7. Direct labour charges, gratuities, etc.	..	..
..	8. Miscellaneous power plant equipment	..	..
..	9. Other civil works	..	..
77,104	(b) Depreciation internal combustion power generating plant and equipment <i>vide</i> subsidiary statement VIII		1,81,480		
39,655	(c) General establishment and administration expenses <i>vide</i> subsidiary statement X		37,214		
42,84,436	TOTAL INTERNAL COMBUSTION POWER GENERATION EXPENSES		30,12,325		
211	D. Power purchased during	Previous year K.W.H. Current year K.W.H.	28,08,437		
	TOTAL PRODUCTION EXPENSES	Previous year Current year	28,08,437		
211					

1	2	3	4	5	6
Rs					Rs
	TOTAL KWH SENT OUT				
..	Less loss in transmission and distribution ..				
..	*KWH sold ..				
..	*Sales (includes cash and credit sales and free supplies to offices, officers and members of staff) ..				
	E. TRANSMISSION (HIGH OR EXTRA HIGH VOLTAGE)				
	(a) OPERATION AND MAINTENANCE				
5,43,532	1.	Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	8,84,430		
54,915	2.	Wages and gratuities to sub-station labour ..	2,23,553		
17,497	3.	Wages and gratuities to labour on lines ..	39,142		
2,20,973	4.	Buildings and structures including civil engineering works containing transmission plant and equipment	2,87,850		
1,34,269	5.	Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	3,34,780		
..	(i)	Transformers including foundations having a rating of 100 kilovolt amperes and over ..	..	
..	(ii)	Others ..	..	
..	6.	Switchgear including cable connections ..	..	
..	7.	Towers, poles, fixtures, overhead conductors and devices—			
..	(i)	Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts ..	..	
..	(ii)	Lines on steel or reinforced concrete supports operating at nominal voltages, higher than 132 kilovolts but not exceeding 66 kilovolts ..	..	
..	(iii)	Other lines on steel or reinforced concrete supports ..	..	
27,311	(iv)	Lines on wood supports ..	59,472		
..	8.	(i) Underground cables and devices including joint boxes and disconnecting boxes ..	..	
..	(ii)	Cable duct system ..	..	
19,91,354	(b)	Depreciation on transmission plant and equipment <i>vide</i> Subsidiary Statement VIII	29,32,161		
1,83,374	(c)	General establishment and administration expenses <i>vide</i> Subsidiary Statement X	4,81,708		
31,73,227		TOTAL TRANSMISSION (H and E.H.V.)	52,43,046		
	F. DISTRIBUTION (HIGH VOLTAGE)				
	(a) OPERATION AND MAINTENANCE				
18,85,470	1.	Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	25,90,683		
74,207	2.	Wages and gratuities to sub-station labour	2,55,820		
3,33,601	3.	Wages and gratuities to labour for mains	6,58,050		
68,472	4.	Buildings and structures including civil engineering works containing distribution plant and equipment	94,306		
7,34,548	5.	Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	6,22,148		
..	(i)	Transformers including foundations having rating of 100 kilovolt amperes and over ..	..	
..	(ii)	Others ..	..	

1	2	3	4	5	6
..	6. Switchgear including cable connections	..	..
7,87,416	7. Towers, poles, fixtures, overhead conductors and devices		..		
..	(i) Lines on steel or reinforced concrete supports operating at nominal voltages, higher than 132 kilovolts		13,63,702		
..	(ii) Other lines on steel or reinforced concrete supports	..	..
..	(iii) Lines on wood supports	..	..
..	8. (i) Underground cables and devices including joint boxes and disconnecting boxes		..		
..	(ii) Cable duct system	..	..
..	9. Service lines		..		
..	10. Metering equipment		..		
8,96,724	(b) Depreciation on H.V. Distribution Plant and equipment vide Subsidiary Statement VIII		16,20,717		
14,84,763	(c) General establishment and administration expenses vide Subsidiary Statement X		23,71,542		
<u>62,65,201</u>	TOTAL DISTRIBUTION (H.V.)		<u>95,76,968</u>		
G. DISTRIBUTION (MEDIUM AND LOW VOLTAGE)					
(a) OPERATION AND MAINTENANCE					
51,64,744	1. Proportion of salaries, allowances, gratuities etc. of Engineers, Superintendents, Officers, Supervisory and other staff		84,44,235		
1,91,410	2. Wages and gratuities to labour		7,74,166		
..	3. Buildings and structures including civil engineering works containing distribution plant and equipment		..		
10,74,342	4. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations		13,13,983		
..	(i) Transformers including foundations having rating of 100 kilovolt amperes and over		..		
..	(ii) Lines on wood supports		..		
..	5. Switchgear including cable connections		..		
..	6. Towers, poles, fixtures, overhead conductors and devices		..		
..	(i) Other lines on steel or reinforced concrete supports		..		
..	(ii) Lines on wood supports		..		
..	7. (i) Underground cables and devices including joint boxes and disconnecting boxes		..		
..	(ii) Cable duct system		..		
..	8. Service lines		..		
..	9. Metering Equipment		..		
41,94,249	(b) Depreciation on M.& L. V. Distribution Plant and equipment vide Subsidiary Statement VIII		66,89,280		
24,59,716	(c) General establishment and administration expenses vide Subsidiary Statement X		44,73,175		
<u>1,30,84,461</u>	TOTAL DISTRIBUTION M&L.V.)		<u>2,16,94,839</u>		

1	2	3	4	5	6
	H. PUBLIC LIGHTING				
	(a) OPERATING, MAINTENANCE, DEPRECIATION AND MANAGEMENT				
46,548	1. Renewal of lamps and fitting, etc.		87,052		
70,277	2. Wages and gratuities to staff		78,855		
76,038	3. Operation and maintenance		98,243		
27,290	(b) Depreciation of P.L. equipment,— <i>vide</i> Subsidiary Statement VIII		42,539		
73,771	(c) General establishment and administration expenses <i>vide</i> Subsidiary Statement X		1,12,186		
<u>2,93,924</u>	TOTAL (P.L.)		<u>4,18,875</u>		
	J. CONSUMER'S SERVICING, METER READING, BILLING, COLLECTING, ACCOUNTING, SALES, PROMOTING ETC.				
26,64,668	1. Proportion of salaries, allowances, gratuities etc. of Engineers, Secretary, Accountants and other officers etc.		37,88,243		
12,174	2. Meter reading and inspection		1,43,950		
37,613	3. Billing, collecting and accounting		71,16,587		
1,283	4. Exhibition, demonstration and advertising		(—)1,282		
	5. Merchantising, servicing and contract works				
	6. Miscellaneous expenses				
6,17,942	(b) Depreciation on general assets and equipment which are not allocated to other sub-heads <i>vide</i> Subsidiary Statement VIII		13,26,470		
10,38,792	(c) General establishment and administration expenses,— <i>vide</i> Subsidiary Statement X		17,19,373		
<u>43,72,472</u>	TOTAL		<u>70,93,341</u>		
	K. EXPENDITURE ON MANUFACTURING OF ELECTRICAL APPARATUS, ETC. BRIEF DETAILS TO BE GIVEN				
..	1. (i) Works		4,757		
..	(ii) Dep.		12		
..	2. General Establishment and administration expenses,— <i>vide</i> Subsidiary Statement X		3,581		
<u>..</u>	TOTAL		<u>8,350</u>		
..	L. Assisted wiring sale, hire purchase of apparatus (Brief details to be given).				
6,061	Shortage of stock written off		..		
..	Discount commission and brokerage written off		2,13,491		
15,163	Losses of assets written off		22,565		
6,620	Losses of vehicles		2,160		
<u>27,844</u>	TOTAL		<u>2,18,216</u>		
<u>3,86,75,220</u>	GRAND TOTAL		<u>5,80,93,456</u>		
5,69,226	Less share of Rajasthan		15,97,286		
	(i) Works	1,18,199			
	(ii) Establishment	22,303			
	(iii) Depreciation	14,56,784			
<u>3,81,05,994</u>	NET TOTAL		<u>5,64,96,170</u>		

(Sd.) Jia Lal Jain,
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Chandigarh

(Sd.) M. L. Khanna,
Technical Member,
Haryana State Elec. Board,
Chandigarh

(Sd.) P. N. Sahni,
Chairman,
Haryana State Elec. Board,
Chandigarh

SUBSIDIARY STATEMENT III
NET REVENUE AND APPROPRIATION ACCOUNT FOR THE YEAR ENDING 31ST MARCH,
1969

Corresponding figures of the previous year	PARTICULARS	Amount	Corresponding figures of the previous year	PARTICULARS	Amount
1	2	3	4	5	6
Rs		Rs	Rs		Rs
	To balance of loss brought forward from last account	..	3,78,26,917	By net surplus from consolidated revenue account	5,54,60,374
	To net deficit from consolidated revenue account			By subvention from State Govt.	
				By other non-operating receipts (Details to be specified e.g., transfer from Development Reserve, General Reserve etc.)	
	To expenses on rating committee				
	To transfer to Taxation Reserve				
	To interest on Bonds guaranteed under section 66 as under :—				
3,28,342	(i) HSEB, share in 4.75% PSEB Bonds 1975	4,56,318			
	(ii) 6% HSEB Bonds, 1979	2,84,825			
	(iii) Ditto 1980	6,87,240			
	(iv) Ditto 1980 (S)	1,26,672			
2,73,000	(v) HSEB share in L.I.C. loan of Rs 2 crores of the composite Board	7,95,066			
	(vi) HSEB loan from L.I.C.	5,11,473			
1,64,025	(vii) Interest on temporary loan	13,60,406			
	(viii) Interest on deposits by the consumers	882			
	(ix) Interest on A.R.C. loan	31,744			
3,20,52,680	To interest on dollar loan	18,92,875			
	To interest on loan from Govt.	4,19,26,261			
25,00,000	To contribution to General Reserve	30,00,000			
	To contribution to loan Redemption Fund				
21,92,000	(i) In 4.5% PSEB Bonds	5,76,000			
	(ii) In 6% HSEB Bonds 1979	9,16,000			
	(iii) Ditto 1980	13,75,042			
	(iv) Ditto 1980(S)	4,12,375			
	(v) L.I.C. Loan of PSEB	6,38,630			
	Total	5,49,91,809	3,78,26,917	By Balance of loss over to next account	5,54,60,374

1	2	3	4	5	6
Rs		Rs	Rs		Rs
	Less Rajasthan Share in interest on loan from State Govt.	1,29,016	3,78,26,917	B.F.	5,54,60,374
3,16,870	To balance of profit carried over to next account	5,97,581			
3,78,26,917	Total	5,54,60,374	3,78,26,917	Total	5,54,60,374

Note:—Three statements showing

- (i) The details of Assessed income as per Annexure "A",
- (ii) Apportionment of intangible assets as per Annexure "B", and
- (iii) Apportionment of interest charges to the various heads of Generation, Transmission and Distribution etc. as per Annexure "C" are attached.

(Sd.) Jia Lal Jain,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh

(Sd.) S. R. Subrahmanyan,
Accounts and Finance Member,
Haryana State Elec. Board,
Chandigarh

(Sd.) M. L. Khanna,
Technical Member,
Haryana State Elec. Board,
Chandigarh

(Sd.) P. N. Sahni,
Chairman,
Haryana State Elec. Board,
Chandigarh.

ANNEXURE 'A'

ASSESSED INCOME TAX FOR THE YEAR ENDING 31ST MARCH, 1969

Taxable Income for the year	Rate of Income Tax	Amount of Income Tax	Amount paid during the year	Remarks
-----------------------------	--------------------	----------------------	-----------------------------	---------

Rs

Rs

Rs

—NIL—

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Haryana State Elec. Board,
Chandigarh.

ANNEXURE 'B'

STATEMENT APPORTIONING CHARGES OF INSTALMENT INTANGIBLE ASSETS FINANCIAL EXPENSES AND DEFERRED PAYMENTS
WRITTEN OFF TO THE MAJOR HEADS OF THE REVENUE ACCOUNT FOR THE YEAR 1969-70

Serial No.	Particulars of charges	Gross Amount	Less charged to capital works in progress	A		B		C	
				Net sum apportioned					
				Hydro power generation		Steam power generation		Internal consumption power generation	
				Amount Rs.	nP per K.W.H. sold	Amount Rs.	nP. per K.W.H. 1. Sent out 2. Sold	Amount Rs.	nP. per K.W.H. 1. Sent out 2. Sold
1	Instalment of write down Year in respect of intangible Previous included in Subsidiary Statement IX. Current						—NIL—		
2	Contributions written off other items of deferred expenses Previous Current								
3	The write down amounts paid from capital under proviso to Sec. 59 Previous Current								
Total			Previous Current						

E		F		G		H		I	
Transmission		Distribution High Voltage		Distribution Medium and Low Voltage		Public lighting		Consumer's servicing accounting etc.	
Amount	nP. per K.W.H. sold	Amount	nP. per K.W.H. sold	Amount	nP. per K.W.H. sold	Amount	nP. per K.W.H. sold	Amount	nP. per K.W.H. sold
NIL									

Sd. Jia Lal Jain,
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Haryana State Electricity Board,
Chandigarh.

(Sd.) S. R. Subrahmanyam,
Accounts and Finance Member,
Haryana State Electricity Board,
Chandigarh.

(Sd.) M. L. Khaana,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd.) P. N. Sahni,
Chairman
Haryana State Elec. Board,
Chandigarh.

ANNEXURE 'C'

STATEMENT OF APPORTING CHARGES OF INTEREST TO THE MAJOR HEAD OF THE REVENUE ACCOUNTS

Serial No.	Particulars of charges	Year	Gross Amount	Less charged to capital works in progress	A		B	
					Net sum apportioned		Hydro Power Generation	
					Amount	nP. per K.W.H. sold	Amount	nP. per XWH 1. Sent out 2. sold
			Rs		Rs		Rs	
1	Interest on bonds not guaranteed under Section 66	Previous						
		Current						
2	Interest on stock not guaranteed under Section 66	Previous						
		Current						
2 (a)	Interest on loan from L.I.C. under Section 66	Previous	2,73,000		2,73,000	.0230	43,910	.0035
		Current	13,06,539		13,06,539	.101	1,73,004	.0037 .011 .013
3	Interest on Bonds guaranteed under Section 66	Previous	3,28,342		3,28,342	.0275	52,812	.0040
		15,55,055	Current		15,55,055	.124	2,05,911	.0044 .015 .016
3 (a)	Interest on A.R.C. Loan	Previous						
		Current	31,774		31,744	.003	4,203	.0003
4	Interest on stock guaranteed under Section 66	Previous						
		Current						
4 (a)	Interest on Deposit by the consumers	Previous						
		Current	882		882	.00007	117	.000007 .000709

5 Interest on sums paid by the State Govt. under Guarantees under Section 66	Previous Current							
6 Interest on loans advanced by the State Govt. under Section 64 including arrears	Previous Current	<u>3,20,52,630</u> <u>4,36,90,120</u>	<u>3,20,52,680</u> <u>4,36,90,120</u>	<u>2.6921</u> <u>3.383</u>	<u>51,55,532</u> <u>57,85,182</u>	<u>.3994</u> <u>.4330</u> .374	<u>43,98,676</u> <u>1,80,768</u>	<u>.3408</u> <u>.3694</u> .025
						.448		.029
7 Interest on Temp. Advances less interest on Bank deposits appointed on the basis of booked cost of the assets.	Previous Current	<u>1,64,025</u> <u>13,60,406</u>	<u>1,64,025</u> <u>13,60,406</u>	<u>.0138</u> <u>.105</u>	<u>26,383</u> <u>1,80,137</u>	<u>.0020</u> <u>.0022</u> .12	<u>22,510</u> <u>1,856</u>	<u>.0017</u> <u>.0017</u> .0008
						.1014		.0009
Total	Previous Current	<u>3,28,18,047</u> <u>4,79,44,746</u>	<u>3,28,18,047</u> <u>4,79,44,746</u>	<u>2.7554</u> <u>3.712</u>	<u>52,73,637</u> <u>63,48,554</u>	<u>.4089</u> <u>.4433</u> .410	<u>45,03,709</u> <u>4,17,849</u>	<u>.3489</u> <u>.3782</u> .027
						.491		0.33

D		E		F		G		H		I	
Internal Combustion Power Generation		Transmission		Distribution High Voltage		Distribution Medium and Low Voltage		Public Lighting		Consumer's Servicing etc.	
Amount	nP per KWH 1. Sent out 2. Sold	Amount	nP per KWH 1. Sent out 2. Sold	Amount	nP. per KWH 1. Sent out 2. Sold	Amount	nP. per KWH 1. Sent out 2. Sold	Amount	nP per KWH 1. Sent out 2. Sold	Amount	nP per KWH 1. Sent out 2. Sold
Rs		Rs		Rs		Rs		Rs		Rs	
4,285	.0003	12,583	.0009	51,301	.0039	85,007	.0066	2,550	.0003	35,900	.0027
62,947	.0004 .004 .005	87,024	.0010 .006 .007	2,65,696	.0043 .017 .021	5,01,084	.0071 .032 .039	12,567	.00002 .0008 .0009	1,92,830	.0030 .012 .014
5,153	.0004	15,133	.0012	61,700	.0048	1,02,240	.0079	3,067	.0002	43,178	.0033
74,920	.0004 .005 .006	1,03,577	.0013 .007 .008	3,16,234	.0051 .020 .025	5,96,394	.0086 .033 .039	14,957	.0003 .0009 .001	2,29,509	.0036 .014 .018
1,529	.00009 .0001	2,114	.0001 .0002	6,455	.0004 .0005	12,174	.0007 .0009	307	.00002 .00002	4,685	.0003 .0003
43	.000003 .000003	59	.000004 .000005	179	.00001 .00001	338	.00002 .00003	8	.0000005 .0000006	130	.000008 .00001

5,03,010	.0390	14,77,302	1145	50,23,143	.4667	99,80,638	.7733	2,99,339	.0232	42,15,040	.3265
21,04,932	.0422	29,10,057	1241	88,84,751	.5059	1,67,56,031	.8383	4,20,238	.251	54,48,161	.3540
	.136		.188		.574		1.083		.027		.416
	.163		.225		.688		1.298		.032		.498
2,574	.0002	7,560	.0005	10,822	.0024	51,074	.0039	1,532	.0001	21,570	.0016
65,543	.0002	90,612	.0006	2,75,550	.0025	5,21,743	.0043	13,085	.0001	2,00,780	.0018
	.005		.005		.018		.034		.0008		.013
	.005		.007		.022		.041		.001		.018
5,15,022	.0350	15,12,578	1171	50,55,200	.4778	1,02,08,259	.7917	3,06,488	.0237	48,15,688	.3341
23,00,914	.0432	31,93,443	1270	97,42,965	.5179	1,83,87,764	.8583	4,61,152	.0257	70,76,095	.3624
	.149		.206		.629		1.188		.029		.457
	.178		.245		.755		1.423		.035		.548

(Sd.) Jia Lal Jain,
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Chairman,
Haryana State Elec. Board,
Chandigarh

SUBSIDIARY STATEMENT IV

Annual accounts for the year ending 31st March, 1969

Statement of Capital raised and appropriated as on 31st March, 1969

Particulars	Balance at the beginning of the year	Received during the year	Redeemed during the year	Balance of the end at the year	Remarks
1	2	3	4	5	6
A. Capital liabilities being balance of Loans, Bonds, Stocks, etc.	* 72,23,89,169	** 15,86,67,565		88,10,56,734	*(A) Loan from State Government 69,60,76,669 (b) Public Borrowing 1,79,12,500 (c) L.I.C. Loan 84,00,000 Total 72,23,89,169
(Brief description of the Loans, etc. together with the rate of interest, period of repayment in case of Loans, Bonds and redeemable stocks should be given)					
B. Other Capital					
(1) Consumer contribution for service lines	5,63,269			5,63,269	*(a) Loan from Central/State Government 1,72,57,481
(2) Special items to be specified	19,15,870	28,69,907		47,85,777	9,13,47,770
(3) Subvention from Govt.					(b) Loan from L.I.C. 2,00,00,000
(4) Interest Capitalised	1,65,61,159			1,65,61,159	(c) Public borrowing including A.R.C. 2,41,76,500
C. Borrowing Powers					
Maximum Borrowing Power under Section 65(3) of the Elec. Supply Act, 1948	20,00,00,000				Difference of 39.5% and 40% 58,85,814
Less already utilized upto the year ending 31st March					
Add amount repaid upto the year ending 31st March					15,86,67,565
Balance of Borrowing Power as on 31st March					
Total (A&B)	74,14,29,467	16,15,37,472		90,29,66,939	

(Sd.) Jia Lal Jam,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.(Sd.) S. R. Subrahmanyam,
Accounts & Finance Member,
Haryana State Elec. Board,
Chandigarh(Sd.) M. L. Khanna,
Technical Member,
Haryana State Elec., Board,
Chandigarh.(Sd.) P. N. Sahu,
Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT V
STATEMENT OF GENERAL RESERVE FOR THE YEAR ENDING 31ST MARCH, 1969 (1968-69)

Particulars	Additions during the year				Withdrawals during the year		Total	Balance at the end of the year	Remarks
	Balance at the beginning of the year	Appropriation during the year of account	Transfer of Profit on Sale of obsolete etc. assets sold during the year (Col. 7 of subsidiary Statement IX)	Total	Transfer of loss on sale of obsolete etc. assets sold during the year (Col. 6 of Subsidiary Statement IX)	Other withdrawals purpose to be specified in the remarks column			
1	2	3	4	5	6	7	8	9	10
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
General Reserve	1,03,04,353	30,00,000	—	30,00,000			—	1,33,04,353	

(Sd.) JIA LAL JAIN,
 Chief Accounts Officer,
 Haryana State Elec. Board,
 Chandigarh.

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 Chandigarh.

(Sd.) M. L. KHANNA
 Technical Member,
 Haryana State Elec. Board,
 Chandigarh.

(Sd.) P. N. SAHNI,
 Chairman,
 Haryana State Elec. Board,
 Chandigarh.

SUBSIDIARY STATEMENT VI

STATEMENT OF DEVELOPMENT RESERVE FOR THE YEAR ENDING 31ST MARCH, 1969

Particulars	Balance at the beginning of the year	Appropriation for the year	Withdrawal during the year for		Total	Balance at the end of the year	Remarks
			Development grants	Transfer to net revenue and appropriation account for tariffs reduction			
1	2	3	4	5	6	7	8
	Rs	Rs	Rs	Rs	Rs	Rs	
NIL							
Sd. JAI LAL JAIN, Chief Accounts Officer, Haryana State Elec. Board, Chandigarh.	(Sd.) S. R. SUBRAHMANYAN, Accounts and Finance Member, Haryana State Elec. Board, Chandigarh.		(Sd.) M. L. KHANNA, Technical Member, Haryana State Elec. Board, Chandigarh.		(Sd.) P. N. SAHNI, Chairman, Haryana State Elec. Board, Chandigarh.		

SUBSIDIARY STATEMENT VII

STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69

Relating to N.P.A.—Main Project (Left Bank)

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. INTANGIBLE ASSETS								
1.	Fees and expenses for the formation of the Board							
2.	Office expenses incidental to organising the Board							
3.	Discount on stocks, Bonds, etc., issued							
4.	Expenses incurred on raising finances							
5.	Other expenses, e.g. (Conversions)							
	Total Intangible Assets							
B. HYDRAULIC POWER PLANT								
1.	Land and Rights	89,663					89,663	
2.	Buildings and civil engineering works containing generating plant and equipment	2,03,30,548	6,701				2,03,37,249	
3.	Hydraulic Works forming part of a hydro-electric system including—							
	(i) Dams, spillways, weirs, canals, reinforced concrete flumes and siphons	2,48,40,054	7,013				15,01,53,020	
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipe lines sluice gates, steel surge tanks hydraulic control valves and other hydraulic works	12,53,05,953						
4.	Water wheels, generators and ancillary equipment including plant foundations							
5.	Switchgear including cable connections							
6.	Lightening arrestors	1,143					1,143	
7.	Miscellaneous power plant equipment	(—)11,31,702 4,17,39,357	(—)27,394				4,05,80,261	
8.	Other civil works (to be specified)—							
	(i) Other items	15,97,569	(—)15,940				15,81,619	
	(ii) Roads and Railway sidings	76,94,825					76,94,825	
		19,67,59,048 2,37,08,352						
	Total Hydraulic Power Plant	22,04,67,400	(—)29,620				22,04,37,780	

1	2	3	4	5	6	7	8	9
C. STEAM POWER PLANT								
1. Land and Rights
2. Buildings and civil engineering works containing generating plant and equipment
3. Boiler plant and equipment including plant foundations
4. Engines, Turbines, Generators and ancillary equipment including plant foundations
5. Water cooling system comprising cooling towers and circulating water systems
6. Switchgear including cable connections
7. Lightning Arrestors
8. Miscellaneous power plant and equipment
9. Other civil works (to be specified)
Total Steam Power Plant
D. INTERNAL COMBUSTION POWER PLANT								
1. Land and Rights
2. Buildings and civil engineering works containing generating plant and equipment
3. Engines, generators and ancillary equipment including plant foundations
4. Water cooling system comprising cooling towers and circulating water systems
5. Switchgear including cable connections
6. Lightning Arrestors
7. Miscellaneous power plant and equipment
8. Other civil works (to be specified)
Total Internal combustion Power Plant
E. TRANSMISSIONS PLANT (HIGH OR EXTRA HIGH VOLTAGE)								
1. Land and Rights	..	(-) 6,77,042 } 10,90,107 }	..	..	..	..	4,13,065	..
2. Buildings and structures including civil engineering works containing transmission plant and equipment	..	(-) 7,00,824 } 76,98,147 }	45,893	..	..	..	68,44,216	..
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations

1	2	3	4	5	6	7	8
(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	(—)6,16,609		1,61,271	..	..	..	2,46,89,149
(ii) Others	2,51,44,487						
4. Switchgear including cable connections	5,55,467		15,890	..	..	..	5,71,357
5. Synchronous condensers ..	..	..	..	..	..	..	..
6. Towers, Poles, fixtures, overhead conductors and devices—							
(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts							
(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts	(—)10,35,912		54,558				2,25,99,452
	2,35,80,806						
(iii) Other lines on steel or reinforced concrete supports							
(iv) Lines on wood supports							
7. (i) Underground cables and devices including joint boxes and dis-connecting boxes	(—)3,328		9,700	..	..	..	6,372
(ii) Cable Duct System	..	..	..	..	..	..	..
8. Other works—							
(i) Other items	(—) 10,897		22,227	..	..	..	11,330
(ii) Railway siding	..	..	..	..	..	..	..
	5,80,54,789						
	(—) 32,30,387						
Total Transmission Plant ..	5,48,24,402		3,10,539	..	..	..	5,51,34,941

F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1. Land and Rights
2. Buildings and structures including civil engineering works containing distribution plant and equipment
3. Sub-station transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—
 - (i) Transformers, including foundations having a rating of 100 kilovolts amperes and over
 - (ii) Others
4. Switchgear including cable connections
5. Towers, Poles, fixtures overhead conductors and devices—
 - (i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts
 - (ii) Other lines on steel or reinforced concrete supports
 - (iii) Lines on wood supports

1	2	3	4	5	6	7	8	9
6. Lightning Arrestors	
7. Synchronous condensers	
8. (i) Underground cables and devices including joint boxes and disconnecting boxes	
(ii) Cable Duct System	
9. Service lines	
10. Metering equipment	
Total Distribution Plant (H.V.)	

G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)

1. Land and Rights	..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—								
(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	..	..	..	..	..	..	..
(ii) Others	..	..	..	..	..	..	..
4. Switchgear including cable connections	..	..	..	..	..	..	..
5. Towers, Poles, Fixtures, Overhead conductors and devices—								
(i) Lines on steel or reinforced concrete supports	..	..	..	..	..	..	..
(ii) Lines on wood supports	..	..	..	..	..	..	..
6. Lightning Arrestors	..	..	..	..	..	..	..
7. (i) Under-ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
(ii) Cable Duct System	..	..	..	..	..	..	..
8. Service lines	..	..	..	..	..	..	..
9. Metering equipment	..	..	..	..	..	..	..
Total Distribution Plant(/M & L.V.)	

H. PUBLIC LIGHTING

1. Street and signal lighting system	
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I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)

1. Land and Rights	..	22,458 5,860	28,318	
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1	2	3	4	5	5	7	8	9
2. Buildings and structures	5,08,556 2,82,558 }	7,644					7,98,758	
3. Office furniture and equipment	(-) 248 1,180 }	345					1,277	
4. Transportation equipment	304 1,06,335 }						1,06,639	
5. Laboratory and meter testing equipment	60,968						60,968	
6. Workshop plant and equipment	1,52,243						1,52,243	
7. Tools and works equipment	35,114 30,83,569 }	1,661					31,20,344	
8. Communication equipment	(-) 240 13,42,278 }	(-) 2,445					13,39,603	
9. Miscellaneous equipment	27,200 2,24,890 }						2,52,090	
10. Other works (to be specified)	(-) 6,716 52,53,175 5,93,144 }	2,601					(-) 4,115	
Total General Equipment	58,46,319	9,806					58,56,125	
K. WIRING AND SALES								
1. Land and Rights								
2. Buildings and structures								
3. Office furniture and equipment								
4. Show-room equipment								
5. Demonstration equipment								
Total of Wiring and Sales								
L. MANUFACTURE OF ELECTRICAL PLANT								
1. Land and Rights								
2. Buildings and structures	(-) 2,436						(-) 2,436	
3. Office furniture and equipment								
4. Tools and equipment								
Total of manufacture of electrical plant	(-) 2,436						(-) 2,436	
	26,00,67,012 2,10,68,673 }							
Total of Capital assets in use	28,11,35,685	2,90,725					28,14,26,410	

Note.—Capital expenditure on item F 9 and G 8 should include contribution made by consumers towards service line charges.

Note.—The figures shown in opening balances include figures of accounts for the period 1st April, 1967 to 2nd May, 1967 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balance of Accounts for 1967-68.

(Sd.) JIA LAL JAIN, (Sd.) S. R. SUBRAHMANYAN, (Sd.) M. L. KHANNA, (Sd.) P. N. SAHNI,

Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

Accounts and Finance Member,
Haryana State Elec. Board,
Chandigarh.

Technical Member,
Haryana State Elec. Board,
Chandigarh.

Chairman,
Haryana State Elec.
Board, Chandigarh.

SUBSIDIARY STATEMENT VII

STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69

Relating to B.N.P.A. Main Project (Right Bank)

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	REMARKS
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. INTANGIBLE ASSETS								
	1. Fees and expenses for the formation of the Board	..	..	..	..	..	..	..
	2. Office expenses incidental to organising the Board	..	..	..	..	..	..	..
	3. Discount on Stocks, Bonds, etc. issued	..	..	..	..	..	..	..
	4. Expenses incurred on raising finances	..	..	..	..	..	..	..
	5. Other expenses, e.g. (conversions)	..	..	..	..	..	..	..
	Total Intangible Assets	..	..	..	..	..	..	..
B. HYDRAULIC POWER PLANT								
	1. Land and Rights	..	..	..	..	..	..	..
	2. Buildings and civil engineering works containing generating plant and equipment	10,101 19,74,667	4,148	..	..	..	19,88,916	..
	3. Hydraulic Works forming part of a hydro-electric system including -	..	..	..	..	..	..	..
	(i) Dams, spillways, weirs, canals, reinforced concrete flumes and siphons	1,54,331 3,03,56,833	6,65,662	..	..	..	3,11,76,826	..
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	..	..	..	..	..	..	..
	4. Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
	5. Switchgear including cable connections	..	..	..	..	..	..	..
	6. Lightning Arrestors	418	(-)-8,277	..	..	..	(-)-7,859	..
	7. Miscellaneous Power Plant equipment	61,359 2,41,98,798	18,54,381	..	..	..	2,61,14,538	..
	8. Other civil works (to be specified) -	..	..	..	..	..	..	..
	(i) Other items	64,213	..	..	..	..	64,213	..
	(ii) Roads and Railway sidings	..	..	..	..	..	..	..
		2,25,791 5,65,94,929	..	..	..	..	..	..
	Total Hydraulic Power Plant	5,68,20,720	25,15,914	..	..	..	5,93,36,634	..

1	2	3	4	5	6	7	8	9
C. STEAM POWER PLANT								
1. Land and Rights
2. Buildings and civil engineering works containing generating plant and equipment
3. Boiler plant and equipment including plant foundations
4. Engines, Turbines, Generators and auxiliary equipment including plant foundations
5. Water cooling system comprising cooling towers and circulating water systems
6. Switchgear including cable connections
7. Lightning Arrestors
8. Miscellaneous power plant equipment
9. Other civil works (to be specified)
Total Steam Power Plant
D. INTERNAL COMBUSTION POWER PLANT								
1. Land and Rights
2. Buildings and civil engineering works containing generating plant and equipment
3. Engines, generators and auxiliary equipment including plant foundations
4. Water cooling system comprising cooling towers and circulating water systems
5. Switchgear including cable connections
6. Lightning Arrestors
7. Miscellaneous power plant equipment
8. Other civil works (to be specified)
Total Internal Combustion Power Plant
E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)								
1. Land and rights	..	5,12,943 } 8,68,249 }	1,23,888	..	..	..	15,05,080	..
2. Buildings and structures including civil engineering works containing transmission plant and equipment	..	(-)19,55,487 } 59,70,402 }	21,71,610	..	..	..	64,86,525	..
3. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations

1	2	3	4	5	6	7	8	9
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over	(-)15,12,998 } 2,02,07,286 }		55,11,103	..	..	..	2,42,05,391	
(ii) Others	(-)33,066 }		37,58,838	..	..	..	1,06,61,318	
4. Switchgear including cable connections	69,35,546 }			..	..	..
5. Synchronous condensers	..	..	..	..	..	..	..
6. Towers, Poles, Fixtures, overhead conductors and devices—								
(i) Lines on fabricated supports operating at nominal voltages higher than 66 kilovolts	22,49,275 }		1,16,24,555	..	..	..	4,00,20,299	
(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts	2,61,40,409 }			..	..	..
(iii) Other lines on steel or reinforced concrete supports								
(iv) Lines on wood supports								
7. (i) Under ground cables and devices including joint boxes and disconnecting boxes			(-)6,52,392	..	..	..	(- )6,52,392	
(ii) Cable Duct System	..	..	..	..	..	..	..
7. (A) Other works (to be specified) —								
(i) Other items	..	[10,80,357	13,52,480	..	..	..	24,38,837	
(ii) Rly. sidings	..	19,615	616	..	..	..	20,231	
		(-)7,39,333 } 6,12,33,924 }						
Total Transmission Plant	..	6,04,94,591	2,41,90,698	..	..	..	8,46,85,289	

F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1. Land and Rights	..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3. Sub station, transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—								
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over								
(ii) Others								
4. Switchgear including cable connections	..	..	..	..	..	..	..
5. Towers, Poles, Fixtures overhead conductors and devices —								
(i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts								
(ii) Other lines on steel or Reinforced concrete supports								
(iii) Lines on wood supports								

1	2	3	4	5	6	7	8	9
6. Lightning Arrestors
7. Synchronous condensers
8. (i) Under-ground cables and devices including joint boxes and disconnecting boxes
(ii) Cable Duct System
9. Service lines
10. Metering equipment
Total Distribution Plant (H.V.)

**G. DISTRIBUTION PLANT
(MEDIUM AND LOW
VOLTAGE)**

1. Land and Rights	..	..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..	..
3. Substation transformers,—transformer kiosks, substation equipment and other fixed apparatus including plant foundations	..	..	..	..	..	..	..	..
(i) Transformer including foundations having a rating of 100 kilovolts amperes and over	..	..	..	..	..	..	..	..
(ii) Others	..	..	..	..	..	..	..	..
4. Switchgear including cable connections	..	..	..	..	..	..	..	..
5. Towers, Poles, Fixtures overhead conductors and devices—	..	..	..	..	..	..	..	..
(i) Lines on steel or reinforced concrete supports	..	..	..	..	..	..	..	..
(ii) Lines on wood supports	..	..	..	..	..	..	..	..
6. Lightning Arrestors	..	..	..	..	..	..	..	..
7. (i) Under ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..	..
(ii) Cable Duct System	..	..	..	..	..	..	..	..
8. Service lines	..	..	..	..	..	..	..	..
9. Metering equipment	..	..	..	..	..	..	..	..

Total Distribution Plant (M. & L.V.)

H. PUBLIC LIGHTING
Street and Signal lighting system

**I. GENERAL EQUIPMENT (NOT
ALLOCATED TO OTHER
SUB-HEADS)**

1. Land and Rights	..	21,368	21,368
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1	2	3	4	5	6	7	8	9
2. Buildings and structures	14,22,702 2,00,338 }	11,238	16,34,278	
3. Office furniture and equipment	17,064 44,537 }	62,958	1,24,559	
4. Transportation equipment	15,89,357 14,39,247 }	7,46,377	..	..	..	..	37,74,981	
5. Laboratory and meter testing equipment	11,217	71,733	..	..	..	..	82,950	
6. Workshop plant and equipment	46,236	93,687	..	..	..	..	1,39,923	
7. Tools and works equipment	68,778 21,27,766 }	4,62,327	..	..	..	..	26,58,871	
8. Communication equipment	(—)1,65,400 12,41,316 }	(—)58	..	..	..	..	10,75,858	
9. Miscellaneous equipment	3,07,366 6,12,908 }	18,217	..	..	..	..	9,38,491	
10. Other works (to be specified)	59,509	27,758	..	..	..	..	87,267	
	32,39,867 58,04,442 }							
Total General Equipment	90,44,309	14,94,237	..	..	..	..	1,05,38,546	
K. WIRING AND SALES								
1. Land and Rights	..	..	..	..	..	..	..
2. Building and structure	..	..	..	..	..	..	..
3. Office furniture and equipment	..	..	..	..	..	..	..
4. Show-room equipment	..	..	..	..	..	..	..
5. Demonstration equipment	..	..	..	..	..	..	..
Total of Wiring and Sales	..	..	..	..	..	..	..
L. MANUFACTURE OF ELECTRICAL PLANT								
1. Land and Rights	..	..	..	..	..	..	..
2. Buildings and structures	..	..	..	..	..	..	..
3. Office furniture and equipment	..	..	..	..	..	..	..
4. Tools and equipment	..	..	..	..	..	..	..
Total of Manufacture of Electrical Plant	..	..	..	..	..	..	..
	27,26,325 12,36,33,925 }							
Total of Capital Assets in use	12,63,59,620	2,82,00,849	..	..	..	..	15,45,60,469	

Note.—Capital expenditure on items F-9 and G-8 should include contribution made by consumers towards service line charges.

Note.—The figures shown in opening balances include figures of accounts for the period 1-4-67 to 2-5-67 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.

(Sd) JIA LAL JAIN
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

(Sd) S.R. SUBRAHMANYAN.
Accounts & Finance Member,
Haryana State Elec. Board,
Chandigarh.

(Sd) M.L. KHANNA,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd) P.N. SAHNI,
Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT VII

STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69

Relating to B.N.P. B. Subsidiary Project Consisting of works below 6 K.V.

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. INTANGIBLE ASSETS								
1.	Fees and expenses for the formation of the Board	..	..	..	..	..	..	..
2.	Office expenses incidental to organising the Board	..	..	..	..	..	..	..
3.	Discount on stocks, Bonds etc., issued	..	..	..	..	..	..	..
4.	Expenses incurred on raising finances	..	..	..	..	..	..	..
5.	Other expenses, e.g. (conversions)	..	..	..	..	..	..	..
	Total Intangible Assets	..	..	..	..	..	..	..
B. HYDRAULIC POWER PLANT								
1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..
3.	Hydraulic works forming part of a hydro-electric system including —	..	..	..	..	..	..	..
	(i) Dams, spillways, weirs, canals, reinforced concrete flumes and syphons	..	..	..	..	..	..	..
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic, control valves and other hydraulic works	..	..	..	..	..	..	..
4.	Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
5.	Switchgear including cable connections	..	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..	..
7.	Miscellaneous power plant equipment	..	..	..	..	..	..	..
8.	Other civil works (to be specified)	..	..	..	..	..	..	..
	(i) Other items	..	..	..	..	..	..	..
	(ii) Roads and Railway sidings	..	..	..	..	..	..	..
	Total Hydraulic Power Plant	..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
STEAM POWER PLANT								
1. Land and Rights	..	1,71,410 8,445 }	..	..	..	..	1,79,855	
2. Buildings and civil engineering works containing generating plant and equipment		50,028	..	..	..	..	50,028	
3. Boiler Plant and equipment including plant foundations	
4. Engines, turbines, Generators and ancillary equipment including plant foundations		11,40,285 15,89,356 }	..	..	..	..	27,29,641	
5. Water cooling system comprising cooling towers and circulating water systems	
6. Switchgear including cable connections	
7. Lightning Arrestors	
8. Miscellaneous Power Plant equipment	
9. Other civil works (to be specified)		11,98,758 17,60,766 }	..	..	..	..	..
Total Steam Power Plant	..	29,59,524	..	..	..	..	29,59,524	
D. INTERNAL COMBUSTION POWER PLANT								
1. Land and Rights	
2. Buildings and civil engineering works containing generating plant and equipment	
3. Engines, generators and ancillary equipment including plant foundations	
4. Water cooling system comprising cooling towers and circulating water systems	
5. Switchgear including cable connections	
6. Lightning Arrestors	
7. Miscellaneous power plant equipment	
8. Other civil works to be specified)	
Total Internal Combustion Power Plant	
E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)								
1. Land and Rights	
2. Building and structures including civil engineering works containing transmission plant and equipment	
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations	

1	2	3	4	5	6	7	8	9
<hr/>								
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over		
(ii) Others								
4. Switchgear including cable connections		
5. Synchronous condensers		
6. Towers, Poles, Fixtures, overhead conductors and devices		
(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts	}	
(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts								
(iii) Other lines on steel or reinforced concrete supports								
(iv) Lines on wood supports								
7. (i) Under-ground cables and devices including joint boxes and disconnecting boxes		
(ii) Cable Duct System		
Total Transmission Plant	
<hr/>								
F. DISTRIBUTION PLANT (HIGH VOLTAGE)								
1. Land and Rights		586 5,74,237 }	..	..	..	..	6,74,823	
2. Buildings and structures including civil engineering works containing distribution plant and equipment		33,13,250 (—)16,487 }	99,347	..	..	..	33,96,110	
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations								
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over	}	1,60,71,873— 3,48,063 }	1,13,22,390	..	..	..	2,77,42,326	
(ii) Others								
4. Switchgear including cable connections		7,83,271 7,112 }	4,08,570	..	..	..	11,98,953	
5. Towers, Poles, Fixtures, overhead conductors and devices								
(i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts	}	1,65,756 2,03,45,527 }	1,02,31,540	..	..	..	3,07,42,823	
(ii) Other lines on steel or reinforced concrete supports								
(iii) Lines on wood supports								
6. Lightning Arrestors		554 82,943 }	39,959	..	..	..	1,23,456	
7. Synchronous condensers		

1	2	3	4	5	6	7	8	9
8. (i) Under-ground cables and devices including joints boxes and disconnecting boxes	1,222 3,69,025 }	3,68,490	..	..	..	..	6,38,737	
(ii) Cable Duct System	..	..	..	..	..	..	..
9. Service lines	1,57,639 86,34,379 }	92,26,979	..	..	..	..	1,80,18,997	
10. Metering equipment	6,870 10,14,147 }	7,72,341	..	..	..	..	17,93,358	
11. Other works	24,677 6,71,315 5,12,13,329 }	27,694	..	..	..	..	52,371	
Total Distribution Plant (H.V.)	5,18,84,644	3,24,97,310	..	..	..	..	8,43,81,954	
G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)								
1. Land and Rights	2,99,795	..	..	..	..	..	2,99,795	
2. Buildings and structures including civil engineering works containing distribution plant and equipment	23,34,003	..	..	..	..	..	23,34,003	
3. Substation transformers, transformers kiosks, substation equipment and other fixed apparatus including plant foundations								
(i) Transformers including foundations having a rating of 100 kilovolt amperer and over	29,605 2,14,48,153 }	8,16,284	..	..	..	..	2,33,94,042	
(i) Others								
4. Switchgear including cable connections	2,781 2,06,073 }	1,21,183	..	..	..	..	3,30,037	
5. Towers, Poles, Fixtures, overhead conductors and devices—								
(i) Lines on steel or reinforced concrete supports	(—)54,593 5,31,88,647 }	2,05,40,239	..	..	..	..	7,36,74,293	
(ii) Lines on wood supports								
6. Lightning Arrestors	(—)1,350 74,564 }	1,36,045	..	..	..	..	2,09,259	
7. (i) Underground cables and devices including joint boxes and disconnecting boxes	6,592 29,826 }	27,497	..	..	..	..	63,915	
(ii) Cable Duct System	..	..	..	..	..	..	..
8. Service lines	7,10,058 5,71,00,780 }	3,95,13,206	..	..	..	..	9,73,54,044	
9. Metering equipment	1,33,883	38,07,160	..	..	..	..	1,98,06,735	
10. Other Works	1,58,65,692							
(i) Other items	1,66,322	8,936	..	..	..	..	1,75,258	
(ii) Rly sidings and Roads	2,676	174	..	..	..	..	2,850	
	8,26,976 15,07,16,531 }							
Total Distribution Plant (M. & L.V.)	15,15,43,507	6,50,00,724	..	..	..	..	21,65,44,231	
H. PUBLIC LIGHTING								
1. Street and signal lighting system	24,846 6,61,338 }	2,68,410	..	..	..	..	9.54 594	

1	3	3	4	5	7	7	8	9
2	Buildings and structures	18,501 } 3,07,508 }	3,64,035	..	..	..	6,90,044	
3	Office furniture and equipment	4,102 } 3,74,616 }	76,636	..	..	..	4,55,354	
4	Transportation equipment	9,10,460	35,30,979	..	..	..	44,41,439	
5	Laboratory and meter testing equipment	68 } 29,358 }	17,245	..	..	..	46,671	
6	Workshop plant and equipment	1,52,755	50,928	..	..	..	2,03,683	
7	Tools and works equipment	1,287 } 18,56,808 }	4,27,163	..	..	..	22,85,258	
8	Communication equipment	447 } 19,35,156 }	1,59,469	..	..	..	20,95,072	
9	Miscellaneous equipment	(—)2,175 } 7,49,373 }	16,785	..	..	..	7,63,983	
10	Other works (to be specified)	44 } 16,549 }	33,315	..	..	..	49,908	
		22,024 } 64,36,556 }						
	Total General equipment	64,58,580	49,41,411	..	..	..	1,13,99,991	
K. WIRING AND SALES								
1	Land and Rights	..	..	..	..	..	..
2	Buildings and structure	..	..	..	..	..	..
3	Office furniture and equipment	..	..	..	..	..	..
4	Show-room equipment	..	..	..	..	..	..
5	Demonstration equipment	..	..	..	..	..	..
	Total of Wiring and Sales	..	..	..	..	..	..
I. MANUFACTURE OF ELECTRICAL PLANT								
1	Land and Rights	..	..	..	..	..	..
2	Buildings and structures	5,255	10,772	..	..	..	16,027	
3	Office furniture and equipment	..	..	..	..	..	..
4	Tools and equipment	..	6,197	..	..	..	6,197	
	Total of Manufacture of Electrical Plant	5,255	16,969	..	..	..	22,224	
		33,05,927 } 21,02,31,767 }						
	TOTAL OF CAPITAL ASSETS IN USE	21,35,37,694—	10,27,24,824	..	..	..	31,62,62,518	

Note:—Capital expenditure on items F 9 and G 8 should include contribution made by consumers towards service line charges.

Note:—The figures shown in opening balances include figures of accounts for the period 1-4-67 to 2-5-67 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.

Sd. Jia Lal Jain,
Chief Accounts Officer,
Haryana State Elec., Board,
Chandigarh.

Sd. S. R. Subrahmanyam,
Accounts & Finance Member,
Haryana State Elec., Board,
Chandigarh.

Sd. M.L. Khanna,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

Sd. P. N. Sahni,
Chairman
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT VII

STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31ST MARCH, 1969

Relating to Diesel Sets in Haryana

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. INTANGIBLE ASSETS								
	1. Fees and expenses for the formation of the Board	..	..	..	..	..	..
	2. Office expenses incidental to organising the Board	..	..	..	..	..	..
	3. Discount on stocks, Bonds etc. issued	..	..	..	..	..	..
	4. Expenses incurred on raising finances	..	..	..	..	..	..
	5. Other expenses, e. g. (conversions)	..	..	..	..	..	..
	Total Intangible Assets	..	..	..	..	..	..
B. HYDRAULIC POWER PLANT								
	1. Land and Rights	..	..	..	..	..	..
	2. Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..
	3. Hydraulic works forming part of a hydro-electric system including—							
	(i) Dams, spillways, weirs, canals, reinforced concrete flumes and syphons	..	..	..	..	..	..
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipes—lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	..	..	..	..	..	..
	4. Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..
	5. Switchgear including cable connections	..	..	..	..	..	..
	6. Lightning Arrestors	..	..	..	..	..	..
	7. Miscellaneous Power Plant equipment	..	..	..	..	..	..
	8. Other civil works (to be specified)							
	(i) Other items	..	..	..	..	..	..
	(ii) Roads and Railway sidings	..	..	..	..	..	..
	Total Hydraulic Power Plant	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

C. STEAM POWER PLANT

1. Land and Rights	62						62	
2. Buildings and civil engineering works containing generating plant and equipment	3,98,634 (-)-58,117						3,40,517	
3. Boiler plant and equipment including plant foundations								
4. Engines, Turbines, Generators and ancillary equipment including plant foundations	20,29,595 6,144						20,35,739	
5. Water cooling system comprising cooling towers and circulating water systems								
6. Switchgear including cable connections								
7. Lightening Arrestors								
8. Miscellaneous power plant equipment	1,184	30					1,214	
9. Other civil works (to be specified)	677 248						925	
	24,29,723 (-)-51,296							
Total Steam Power Plant	23,78,427	30					23,78,457	

D. INTERNAL COMBUSTION POWER PLANT

1. Land and Rights								
2. Buildings and civil engineering works containing generating plant and equipment								
3. Engines, generators and ancillary equipment including plant foundations								
4. Water cooling system comprising cooling towers and circulating water systems								
5. Switchgear including cable connections								
6. Lightening Arrestors								
7. Miscellaneous power plant equipment								
8. Other civil works (to be specified)								
Total Internal Combustion Power Plant								

E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)

1. Land and Rights								
2. Buildings and structures including civil engineering works containing transmission plant and equipment								
3. Substation transformers, transformers kiosks, substation equipment and other fixed apparatus including plant foundations								

1	2	3	4	5	6	7	8	9
<hr/>								
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	..	..	..	..	..	..	..
	(ii) Others							
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Synchronous condensers	..	..	..	..	..	..	..
6.	Towers, Poles, Fixtures, overhead conductors and devices							
	(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts							
	(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts	..	..	..	..	..	..	..
	(iii) Other lines on steel or reinforced concrete supports							
	(iv) Lines on wood supports							
7.	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	..	..	..	..	..	..
<hr/>								
	Total Transmission Plant	..	..	..	..	..	..	..
<hr/>								

F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations							
	(i) Transformers including foundations having a rating of 100 kilovolts amperes and over	..	..	..	..	..	..	..
	(ii) Others							
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Towers, Poles, Fixtures, overhead conductors and devices							
	(i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts							
	(ii) Other lines on steel or reinforced concrete supports	..	..	..	..	..	..	..
	(iii) Lines on wood supports							

1	2	3	4	5	6	7	8	9
6. Lightning Arrestors	
7. Synchronous condensers	
8. (i) Underground cables and devices including joint boxes and disconnecting boxes	
(ii) Cable Duct System	
9. Service Lines	
10. Metering equipment	
11. Other works	
Total Distribution Plant (H.V.)	

**G. DISTRIBUTION PLANT
(MEDIUM AND LOW VOLTAGE)**

1. Land and Rights	..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations	..	..	..	..	..	..	..
(i) Transformers including foundations having a rating of 100 kilo volts amperes and over	..	..	..	..	..	..	..
(ii) Others	..	..	..	..	..	..	..
4. Switchgear including cable connections	..	..	..	..	..	..	..
5. Towers, Poles, overhead conductors and devices—								
(i) Lines on steel or reinforced concrete supports	..	..	..	..	..	..	..
(ii) Lines on wood supports	..	..	..	..	..	..	..
6. Lightning Arrestors	..	..	..	..	..	..	..
7. (i) Under-ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
(ii) Cable Duct System	..	..	..	..	..	..	..
8. Service lines	..	..	..	..	..	..	..
9. Metering equipment	..	..	..	..	..	..	..
Total Distribution Plant (M & L.V.)	

H. PUBLIC LIGHTING

1. Steel and signal lighting system	3	3
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**I. GENERAL EQUIPMENT (NOT
ALLOCATED TO OTHER SUB-
HEADS)**

1. Land and rights
--------------------	----	----	----	----	----	----	----

1	2	3	4	5	6	7	8	9
2. Buildings and structures ..	27,827 } 8,425 }	..	..	..	..	..	36,252	
3. Office furniture and equipment ..	..	..	..	..	..	..	..
4. Transportation equipment ..	..	..	..	..	..	..	..
5. Laboratory and meter testing equipment ..	..	..	..	..	..	..	..
6. Workshop plant and equipment ..	18,451	..	..	..	..	..	18,451	
7. Tools and works equipment ..	19,089 } (—)1,307 }	..	..	..	..	..	17,782	
8. Communication equipment ..	370	..	..	..	..	..	370	
9. Miscellaneous equipment ..	6,040	..	..	..	..	..	6,040	
10. Other works (to be specified) ..	3,203	..	..	..	..	..	3,203	
	68,940 } 13,158 }							
Total General Equipment ..	82,098	..	..	..	..	..	82,098	
K. WIRING AND SALES								
1. Land and Rights ..	..	..	..	..	..	..	..
2. Buildings and structure ..	..	..	..	..	..	..	..
3. Office furniture and equipment ..	..	..	..	..	..	..	..
Show-room equipment ..	..	..	..	..	..	..	..
Demonstration equipment ..	..	..	..	..	..	..	..
Total of Wiring and Sales ..	..	..	..	..	..	..	..
L. MANUFACTURE OF ELECTRICAL PLANT								
1. Land and Rights ..	..	..	..	..	..	..	..
2. Buildings and structures ..	..	..	..	..	..	..	..
3. Office furniture and equipment ..	..	..	..	..	..	..	..
4. Tools and equipment ..	..	..	..	..	..	..	..
Total of Manufacture of Electrical Plant ..	..	..	..	..	..	..	..
	24,98,666 } (—)38,138 }							
Total of Capital Assets in use ..	24,60,528	30	..	..	..	..	24,60,558	

Note.—Capital expenditure on items F-9 and G-8 should include contribution made by consumers towards service line charges.

Note.—The figures shown in opening balances include figures of accounts for the period 1-4-67 to 2-5-67 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.

(Sd.) JIA LAL JAIN,

Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

(Sd.) S. R. SUBRAHMANYAN.

Accounts & Finance Member,
Haryana State Elec. Board.,
Chandigarh.

(Sd.) M. L. KHANNA.

Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd.) P. N. SAHNI.

Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT VII

STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69

Relating to Thermal Set at Paridabad

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	REMARKS
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. INTANGIBLE ASSETS								
	1. Fees and expenses for the formation of the Board	..	..	..	..	..	..
	2. Office expenses incidental to organising the Board	..	..	..	..	..	..
	3. Discount on stocks, Bonds etc. issued	..	..	..	..	..	..
	4. Expenses incurred on raising finances	..	..	..	..	..	..
	5. Other expenses, e.g. (conversions)	..	..	..	..	..	..
	Total Intangible Assets	..	..	..	..	..	..
B. HYDRAULIC POWER PLANT								
	1. Land and Rights	..	..	..	..	..	..
	2. Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..
	3. Hydraulic works forming part of a hydro-electric system including :	..	..	..	..	..	..
	(i) Dams, spillways, weirs, canals reinforced concrete flumes and siphons	..	..	..	..	..	..
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	..	..	..	..	..	..
	4. Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..
	5. Switchgear including cable connections	..	..	..	..	..	..
	6. Lightning Arrestors	..	..	..	..	..	..
	7. Miscellaneous power plant equipment	..	..	..	..	..	..
	8. Other civil works (to be specified)	..	..	..	..	..	..
	(i) Other items	..	..	..	..	..	..
	(ii) Roads and Railway sidings	..	..	..	..	..	..
	Total Hydraulic Power Plant	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
C. STEAM POWER PLANT								
1. Land and Rights ..	8,131	..	..	..	..	..	8,131	
2. Buildings and civil engineering works containing generating plant and equipment	46,63,492 12,480 }	24,093	..	..	..	..	47,00,065	
3. Boiler plant and equipment including plant foundations ..	4,05,268	..	..	..	..	..	4,05,268	
4. Engines, Turbines, Generators and ancillary equipment including plant foundations	1,72,21,087 19,57,467 }	6,18,876	..	..	..	..	1,97,97,430	
5. Water cooling system comprising cooling towers and circulating water systems	2,82,394	..	..	..	..	..	2,82,394	
6. Switchgear including cable connections	..	..	..	..	..	..	..
7. Lightning Arrestors ..	..	..	..	..	..	..	..
8. Miscellaneous power plant equipment	..	..	..	..	..	..	..
9. Other civil works (to be specified)	..	..	..	..	..	..	..
(i) Others items ..	1,39,282	12,889	..	..	..	..	1,52,171	
(ii) Roads and Railway sidings	..	3,585	..	..	..	..	3,585	
	2,27,19,654 19,69,947 }							
Total Steam Power Plant ..	2,46,89,601	6,59,443	..	..	..	..	2,53,49,044	
D. INTERNAL COMBUSTION POWER PLANT								
1. Land and Rights ..	..	..	..	..	..	..	..
2. Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..
3. Engines, generators and ancillary equipment including plant foundations	..	..	..	..	..	..	..
4. Water cooling system comprising cooling towers and circulating water systems	..	..	..	..	..	..	..
5. Switchgear including cable connections	..	..	..	..	..	..	..
6. Lightning Arrestors ..	..	..	..	..	..	..	..
7. Miscellaneous power plant	..	..	..	..	..	..	..
8. Other civil works (to be specified)	..	..	..	..	..	..	..
Total Internal Combustion Power Plant	..	..	..	..	..	..	..
E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)								
1. Land and Rights ..	..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
2. Buildings and structures including civil engineering works containing transmission plant and equipment								
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—								
(i) Transformers including foundations having a rating of 100 kilovolt amperes and over		1,21,484	..	..	..	..	1,21,484	
(ii) Others								
4. Switchgear including cable connections								
5. Synchronous condensers								
6. Towers, Poles, Fixtures, overhead conductors and devices—								
(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts								
(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts								
(iii) Other lines on steel or reinforced concrete supports								
(iv) Lines on wood supports								
7. (i) Under-ground cables and devices including joint boxes and disconnecting boxes								
(ii) Cable Duct System								
Total Transmission Plant		1,21,484	..	..	..	..	1,21,484	

F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1. Land and Rights	..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations—								
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over		1,59,700	..	..	..	..	1,59,700	
(ii) Others								
4. Switchgear including cable connections	..	..	..	..	..	..	..
5. Towers, Poles, Fixtures, overhead conductors and devices—								
(i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts								
(ii) Other lines on steel or reinforced concrete supports								
(iii) Lines on wood supports								

1	2	3	4	5	6	7	8	9
6. Lightning Arrestors
7. Synchronous condensers
8. (i) Under-ground cables and devices including joint boxes and disconnecting boxes
(ii) Cable Duct System
9. Service lines
10. Metering equipment
Total Distribution Plant (H.V.)		1,59,700	..	..	..	..	1,59,700	

G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)

1. Land and Rights	..	..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..	..
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—								
(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	..	..	..	..	..	..	..	..
(ii) Others								
4. Switchgear including cable connections	..	..	..	..	..	..	..	..
5. Towers, Poles, Fixtures, overhead conductors and devices—								
(i) Lines on steel or reinforced concrete supports	..	..	..	..	..	..	..	..
(ii) Lines on wood supports	..	..	..	..	..	..	..	..
6. Lightning Arrestors	..	..	..	..	..	..	..	..
7. (i) Under ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..	..
(ii) Cable Duct System	..	..	..	..	..	..	..	..
8. Service lines	..	..	..	..	..	..	..	..
9. Metering equipment	..	..	..	..	..	..	..	..
Total Distribution Plant (M&L.V.)	..	..	..	..	..	..	..	..

H. PUBLIC LIGHTING

1. Street and Signal lighting system
--------------------------------------	----	----	----	----	----	----	----	----

I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)

1. Land and Rights
--------------------	----	----	----	----	----	----	----	----

1	2	3	4	5	6	7	8	9
2. Buildings and structures	(-)35,927 17,155 }	6,921					(-)11,851	
3. Office furniture and equipment	33,717						33,717	
4. Transportation equipment	54,056	4,007					58,063	
5. Laboratory and meter testing equipment	9,399	8,752					18,151	
6. Workshop plant and equipment	2,25,753 238 }						2,25,991	
7. Tools and works equipment	1,23,738 38,145 }	502					1,62,385	
8. Communication equipment	2,175	34,055					36,230	
9. Miscellaneous equipment	(-) 1,04,554						(-)1,04,554	
10. Other works (to be specified)	16,996 3,78,435 2,456 }	3,117					20,113	
Total General Equipment	3,80,891	57,354					4,38,245	
K. WIRING AND SALES								
1. Land and Rights								
2. Buildings and structure								
3. Office furniture and equipment								
4. Showroom equipment								
5. Demonstration equipment								
Total of Wiring and Sales								
L. MANUFACTURE OF ELECTRICAL PLANT								
1. Land and Rights								
2. Buildings and structures								
3. Office furniture and equipment								
4. Tools and equipment								
Total of Manufacture of Electrical Plant								
	2,33,79,273 19,72,403 }							
Total of Capital Assets in use	2,53,51,676	7,16,797					2,60,68,473	

Note.—Capital expenditure on items F 9 and G 8 should include contribution made by consumers towards service line charges.

Note.—The figures shown in opening balances included figures of accounts for the period 1st April, 1967 to 2nd May, 1967 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.

(Sd.) JIA LAL JAIN,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

(Sd.) S.R. SUBRAHMANYAN,
Accounts and Finance Member,
Haryana State Elec. Board,
Chandigarh.

(Sd.) K. M.L. KHANNA, (Sd.) P.N. SAHNI,
Technical Member, Chairman,
Haryana State Elec. Board, Haryana State
Chandigarh. Elec. Board, Chandigarh.

SUBSIDIARY STATEMENT VII
STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69
Relating to Thermal Set at Delhi

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. INTANGIBLE ASSETS								
1.	Fees and expenses for the formation of the Board	..	..	..	..	..	..
2.	Office expenses incidental to organising the Board	..	..	..	..	..	..
3.	Discount on stocks, bonds etc., issued	..	..	..	..	..	..
4.	Expenses incurred on raising finances	..	..	..	..	..	..
5.	Other expenses e.g. (conversions)	..	..	..	..	..	..
	Total Intangible Assets	..	..	..	..	..	..
B. HYDRAULIC POWER PLANT								
1.	Land and Rights	..	..	..	..	..	..
2.	Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..
3.	Hydraulic works forming part of a hydro-electric system including—							
	(i) Dams, spillways, weirs, canals, reinforced concrete flumes and siphons	..	..	..	..	..	..
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	..	..	..	..	..	..
4.	Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..
5.	Switchgear including cable connections	..	..	..	..	..	..
6.	Lightening Arrestors	..	..	..	..	..	..
7.	Miscellaneous power plant equipment	..	..	..	..	..	..
8.	Other civil works (to be specified)	..	..	..	..	..	..
	(i) Other items	..	..	..	..	..	..
	(ii) Roads and Railway slidings	..	..	..	..	..	..
	Total Hydraulic Power Plant	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

C. STEAM POWER PLANT

1. Land and Rights	..	..	..	..	..	..	..	..
2. Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..	..
3. Boiler plant and equipment including plant foundations	..	..	..	..	..	..	..	..
4. Engines, Turbines, Generators and auxiliary equipment including plant foundations	6,94,84,336 } (—)23,39,324 }	96,65,802	..	..	..	..	7,68,10,814	..
5. Water cooling system comprising cooling towers and circulating water systems	..	..	..	..	..	..	..	..
6. Switchgear including cable connections	..	..	..	..	..	..	..	..
7. Lightning Arrestors	..	..	..	..	..	..	..	..
8. Miscellaneous power plant equipment	..	..	..	..	..	..	..	..
9. Other civil works (to be specified)	..	..	..	..	..	..	..	..
	6,94,84,336 } (—)23,39,324 }							
Total Steam Power Plant	6,71,45,012	96,65,802	..	..	..	..	7,68,10,814	..

D. INTERNAL COMBUSTION POWER PLANT

1. Land and Rights	..	..	..	..	..	..	..	..
2. Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..	..	..
3. Engines, generators and auxiliary equipment including plant foundations	..	..	..	..	..	..	..	..
4. Water cooling system comprising cooling towers and circulating water systems	..	..	..	..	..	..	..	..
5. Switchgear including cable connections	..	..	..	..	..	..	..	..
6. Lightning Arrestors	..	..	..	..	..	..	..	..
7. Miscellaneous power plant and equipment	..	..	..	..	..	..	..	..
8. Other civil works (to be specified)	..	..	..	..	..	..	..	..
Total Internal Combustion Power Plant	..	..	..	..	..	..	..	..

B. TRANSMISSION PL ANT (HIGH OR EXTRA HIGH VOLTAGE)

1. Land and Rights	..	..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing transmission plant and equipment	..	..	..	..	..	..	..	..
3. Substation transformers, links, substation equipment and other fixed apparatus including plant foundations	..	..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	}	..	..	..	..	..	..
	(ii) Others		..	..	..	..	..	..
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Synchronous condensers ..	..	..	..	..	..	..	..
6.	Towers, Poles, Fixtures, overhead conductors and devices—	..	..	..	..	..	..	..
	(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts	}	..	..	..	..	..	..
	(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts		..	..	..	..	..	..
	(iii) Other lines on steel or reinforced concrete supports		..	..	..	..	..	..
	(iv) Lines on wood supports		..	..	..	..	..	..
7.	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System ..	..	..	..	..	..	..	..
	Total Transmission Plant ..	..	..	..	..	..	..	..

F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1. Land and Rights ..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing distribution plant and equipment ..	..	..	..	..	..	..
3. Sub-station transformers, transformers kiosks, substation equipment and other fixed apparatus including plant foundations—						
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over }	..	..	..	..	..	..
(ii) Others						
4. Switchgear including cable connections—	..	..	..	..	..	..
5. Towers, Poles, Fixtures, overhead conductors and devices —						
(i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts }						
(ii) Other lines on steel or reinforced concrete supports }	..	..	..	..	..	..
(iii) Lines on wood supports }	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
6. Lightning Arrestors
7. Synchronous condensers
8. (i) Underground cables and devices including joint boxes and disconnecting boxes
(ii) Cable Duct System
9. Service lines
10. Metering equipment
Total Distribution Plant (H.V.)

**G. DISTRIBUTION PLANT
(MEDIUM AND LOW VOLTAGES)**

1. Land and Rights	..	..	..	..	..	..	..	..
2. Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..	..
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—	..	..	..	..	..	..	..	..
(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	..	..	..	..	..	..	..	..
(ii) Others	..	..	..	..	..	..	..	..
4. Switchgear including cable connections	..	..	..	..	..	..	..	..
5. Towers, Poles, Fixtures, overhead conductors and devices—	..	..	..	..	..	..	..	..
(i) Lines on steel or reinforced concrete supports	..	..	..	..	..	..	..	..
(ii) Lines on wood supports	..	..	..	..	..	..	..	..
6. Lightning Arrestors	..	..	..	..	..	..	..	..
7. (i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..	..
(ii) Cable Duct System	..	..	..	..	..	..	..	..
8. Service lines	..	..	..	..	..	..	..	..
9. Metering equipment	..	..	..	..	..	..	..	..
Total Distribution Plant (M. & L.V.)	..	..	..	..	..	..	..	..

H. PUBLIC LIGHTING

1. Steel and Signal Lighting System

I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)

1. Land and Rights

1	2	3	4	5	6	7	8	9
2. Buildings and structures
3. Office furniture and equipment
4. Transportation equipment
5. Laboratory and meter testing equipment
6. Workshop plant and equipment
7. Tools and works equipment
8. Communication equipment
9. Miscellaneous equipment
10. Other works (to be specified)
Total General Equipment
K. WIRING AND SALES								
1. Land and Rights
2. Buildings and structures
3. Office furniture and equipment
4. Show-room equipment
5. Demonstration equipment
Total of Wiring and Sales
L. MANUFACTURE OF ELECTRICAL PLANT								
1. Land and Rights
2. Buildings and structures
3. Office furniture and equipment
4. Tools and equipment
Total of Manufacture of Electrical Plant
		6,94,84,336 }						
		(—)23,39,324 }						
TOTAL OF CAPITAL ASSETS IN USE		6,71,45,012	96,65,802	..	..	..	7,68,10,814	

Note.—Capital expenditure on items F-9 and G-8 should include contribution made by consumers towards service line charges.

Note.—The figures shown in opening balances, include figures of accounts for the period 1-4-67 to 2-5-67 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances o. Accounts for 1967-68.

(Sd). JIA LAL JAIN,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

(Sd). S.R. SUBRAHMANYAN,
Accounts & Finance Member,
Haryana State Elec. Board,
Chandigarh.

(Sd). M.L. KHANNA,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd). P.N. SAHNI,
Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT VII

STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69

Relating to Beas Dam at Pong

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transferred due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. INTANGIBLE ASSETS								
	1. Fees and expenses for the formation of the Board							
	2. Office expenses incidental to organising the Board							
	3. Discount on Stocks, Bonds etc. issued							
	4. Expenses incurred on raising finances							
	5. Other expenses, e.g. (conversions)							
	Total Intangible Assets							
B. HYDRAULIC POWER PLANT								
	1. Land and Rights	6,95,151					6,95,151	
	2. Buildings and civil engineering works containing generating plant and equipment							
	3. Hydraulic works forming part of a hydro-electric system including							
	(i) Dams, spillways, weirs, canals, reinforced concrete flumes and syphons	13,69,18,175 77,28,191	4,26,75,472				18,73,21,838	
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works							
	4. Water wheels, generators and ancillary equipment including plant foundations							
	5. Switchgear including cable connections							
	6. Lightning Arrestors							
	7. Miscellaneous power plant equipment							
	8. Other civil works (to be specified)							
	(i) Other items							
	(ii) Roads and Railways sidings							
		13,76,13,326 77,28,191						
	Total Hydraulic Power Plant	14,53,41,517	4,26,75,472				18,80,16,989	

1	2	3	4	5	6	7	8	9
C. STEAM POWER PLANT								
1. Land and Rights								
2. Buildings and civil engineering works containing generating plant and equipment								
3. Boiler plant and equipment including plant foundations								
4. Engines, Turbines, Generators and ancillaay equipment including plant foundations.								
5. Water cooling system comprising cooling towers and circulating water systems								
6. Switchgear including cable connections								
7. Lightening Arrestors,								
8. Miscellaneous power plant equipment								
9. Other civil works (to be specified)								
Total Steam Power Plant								
D. INTERNAL COMBUSTION POWER PLANT								
1. Land and Rights								
2. Buildings and civil engineering works containing generating plant and equipment								
3. Engines, generators and ancillary equipment including plant foundations								
4. Water cooling system comprising cooling towers and circulating water systems								
5. Switchgear including cable connections								
6. Lightening Arrestors								
7. Miscellaneous power plant equipment								
8. Other civil works (to be specified)								
Total internal Cumbustion Power Plant								
E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)								
1. Land and Rights			61					61
2. Buildings and structures including civil engineering works containing transmission plant and equipment			522					522

1	2	3	4	5	6	7	8	9
3.	Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations	..	..	..	..	..	..	..
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	..	12,64,308	..	..	..	12,64,308	..
	(ii) Others	..	..	..	..	..	..	..
4.	Switchgear including cable connections	..	3,97,167	..	..	..	3,97,167	..
5.	Synchronous condensers	..	..	..	..	..	..	..
6.	Towers, Poles, Fixtures, overhead conductors and devices	..	..	..	..	..	..	..
	(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts	..	..	..	..	..	..	..
	(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts	..	41,19,205	..	..	..	41,19,205	..
	(iii) Other lines on steel or reinforced concrete supports	..	..	..	..	..	..	..
	(iv) Lines on wood supports	..	..	..	..	..	..	..
7.	(i) Under-ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable Duct System	..	2,758	..	..	..	2,758	..
8.	Other works (to be specified)	..	..	..	..	..	..	..
	Total Transmission Plant	..	57,84,021	..	..	..	57,84,021	..

F. DISTRIBUTION PLANT (HIGH VOLTAGE)

1.	Land and Rights	..	..	..	..	..	..	..
2.	Buildings and structures including civil engineering works containing distribution plant and equipment	..	..	..	..	..	..	..
3.	Sub-station transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations	..	..	..	..	..	..	..
	(i) Transformers including foundations having a rating of 100 kilovolts amperes and over	..	..	..	..	..	..	..
	(ii) Others	..	..	..	..	..	..	..
4.	Switchgear including cable connections	..	..	..	..	..	..	..
5.	Towers, Poles, Fixtures, overhead conductors and devices	..	..	..	..	..	..	..
	(i) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts	..	..	..	..	..	..	..
	(ii) Other lines on steel or reinforced concrete supports	..	..	..	..	..	..	..
	(iii) Lines on wood supports	..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
6. Lightning Arrestors
7. Synchronous condensers
8. (i) Under ground cables and devices including joint boxes and disconnecting boxes
(ii) Cable Duct System
9. Service lines
10. Metering equipment
Total Distribution Plant (H.V.)
G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLT-AGE)								
1. Land and Rights
2. Buildings and structures including civil engineering works containing distribution plant and equipment
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations
(i) Transformers including foundations having a rating of 100 kilovolt amperes and over
(ii) Others
4. Switchgear including cable connections
5. Towers, Poles, Fixtures, overhead conductors and devices
(i) Lines on steel or reinforced concrete supports
(ii) Lines on wood supports
6. Lightning Arrestors
7. (i) Underground cables and devices including joint boxes and disconnecting boxes
(ii) Cable Duct System
8. Service lines
9. Metering equipment
Total Distribution Plant (M. & L.V.)
H. PUBLIC LIGHTING								
1. Street and Signal Lighting System
I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)								
1. Land and Rights
2. Buildings and structures	20,610	..	..	..	20,610	..
3. Office furniture and equipment

1	2	3	4	5	6	7	8	9
4. Transportation equipment ..	..	..	5,36,618	..	..	..	5,36,618	
5. Laboratory and meter testing equipment ..	..	..	..	..	..	..	..
6. Workshop plant and equipment ..	..	..	..	..	..	..	..
7. Tools and works equipment ..	5,70,702	2,05,366	..	..	..	..	7,76,068	
8. Communication equipment ..	..	15,648	..	..	..	..	15,648	
9. Miscellaneous equipment ..	..	..	..	..	..	..	..
10. Other works (to be specified) ..	..	146	..	..	..	..	146	
Total General Equipment ..	5,70,702	7,78,388	..	..	..	..	13,49,090	
K. WIRING AND SALES								
1. Land and Rights ..	..	..	..	..	..	..	..
2. Buildings and structures ..	..	..	..	..	..	..	..
3. Office furniture and equipment ..	..	..	..	..	..	..	..
4. Show-room equipment ..	..	..	..	..	..	..	..
5. Demonstration equipment ..	..	..	..	..	..	..	..
Total of Wiring and Sales ..	..	..	..	..	..	..	..
L. MANUFACTURE OF ELECTRICAL PLANT								
1. Land and Rights ..	..	..	..	..	..	..	..
2. Buildings and structures ..	..	..	..	..	..	..	..
3. Office furniture and equipment ..	..	..	..	..	..	..	..
4. Tools and equipment ..	..	..	..	..	..	..	..
Total of Manufacture of Electrical Plant ..	..	..	..	..	..	..	..
		13,81,84,028 }						
		77,28,191 }						
Total of Capital assets in use ..	14,59,12,219	4,92,37,881	..	..	..	..	19,51,50,100	

Note.—Capital expenditure on items F 9 and G 8 should include contribution made by consumers towards service line charges.

Note.—The figures shown in opening balances include figures of accounts for the period 1st April, 1967 to 2nd May, 1967 as intimated by the P.S.E.B. These figures have been distinctly shown in the opening balances in addition to the closing balances of Accounts for 1967-68.

(Sd.) JIA LAL JAIN,

(Sd.) S. R. SUBRAHMANYAN,

(Sd.) M. L. KHANNA,

(Sd.) P. N. SAHNI,

Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

Accounts and Finance Member,
Haryana State Elec. Board,
Chandigarh.

Technical Member,
Haryana State Elec. Board,
Chandigarh.

Chairman, Haryans Elec.
Haryana State Elec. Board
Chandigarh.

SUBSIDIARY STATEMENT VII
STATEMENT OF CAPITAL EXPENDITURE FOR THE YEAR ENDING 31-3-69
Relating to Works not covered under any Project

S. No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transfer- red due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
A. INTANGIBLE ASSETS								
	1. Fees and expenses for the formation of the Board	..	..	..	..	..	..
	2. Office expenses incidental to organising the Board	..	..	..	..	..	..
	3. Discount on Stocks, Bonds etc. issued	..	..	..	..	..	..
	4. Expenses incurred on raising finances	..	..	..	..	..	..
	5. Other expenses, e.g. (conversions)	..	..	..	..	..	..
	Total Intangible Assets	..	..	..	..	..	..
B. HYDRAULIC POWER PLANT								
	1. Land and Rights	..	..	..	..	..	..
	2. Buildings and civil engineering works containing generating plant and equipment	..	..	..	..	..	..
	3. Hydraulic works forming part of a hydro-electric system including—							
	(i) Dams spillways, weirs, canals, reinforced concrete flumes and syphons	..	..	..	..	..	..
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	..	..	..	..	..	..
	4. Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..
	5. Switchgear including cable connections	..	..	..	..	..	..
	6. Lightning Arrestors	..	..	..	..	..	..
	7. Miscellaneous power plant equipment	..	..	..	..	..	..
	8. Other civil works (to be specified)—							
	(i) Other items	..	..	..	..	..	..
	(ii) Roads and Railway Sidings	..	..	..	..	..	..
	Total Hydraulic Power Plant	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
C. STEAM POWER PLANT								
1. Land and Rights
2. Buildings and civil engineering works containing generating plant and equipment
3. Boiler plant and equipment including plant foundations
4. Engines, Turbines, Generators and ancillary equipment including plant foundations
5. Water cooling system comprising cooling towers and circulating water systems
6. Switchgear including cable connections
7. Lightning Arrestors
8. Miscellaneous power plant equipment
9. Other civil works (to be specified)
Total Steam Power Plant
D. INTERNAL COMBUSTION POWER PLANT								
1. Land and Rights
2. Buildings and civil engineering works containing generating plant and equipment
3. Engines, generators and ancillary equipment including plant foundations
4. Water cooling system comprising cooling towers and circulating water systems
5. Switchgear including cable connections
6. Lightning Arrestors
7. Miscellaneous power plant equipment
8. Other civil works (to be specified)
Total Internal Combustion Power Plant
E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)								
1. Land and Rights
2. Buildings and structures including civil engineering works containing transmission plant and equipment
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations	..	2,61,745	..	..	..	..	2,61,745	..

1	2	3	4	5	6	7	8	9
6. Lightning Arrestors
7. Synchronous condensers
8. (i) Underground cables and devices including joint boxes and disconnecting boxes
(ii) Cable Duct System
9. Service lines
10. Metering equipment
Total Distribution Plant (H.V.)
G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)								
1. Land and Rights
2. Buildings and structures including civil engineering works containing distribution plant and equipment
3. Substation transformers, transformer kiosks, substation equipment and other fixed apparatus including plant foundations—
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over
(ii) Others
4. Switchgear including cable connections
5. Towers, Poles, Fixtures, overhead conductors and devices—
(i) Lines on steel or reinforced concrete supports
(ii) Lines on wood supports
6. Lightning Arrestors
7. (i) Underground cables and devices including joint boxes and disconnecting boxes
(ii) Cable Duct System
8. Service lines
9. Metering equipment
Total Distribution Plant (M. & L.V.)
H. PUBLIC LIGHTING								
1. Street and Signal Lighting System
I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)								
1. Land and Rights

1	2	3	4	5	6	7	8	9
2. Buildings and structures
3. Office furniture and equipment
4. Transportation equipment	88,524	..	..	..	..	88,524	..
5. Laboratory and meter testing equipment
6. Workshop plant and equipment
7. Tools and works equipment	6,656	..	..	..	..	6,656	..
8. Communication equipment
9. Miscellaneous equipment
10. Other works (to be specified)
Total General Equipment	95,180	..	..	..	..	95,180	..
K. WIRING AND SALES								
1. Land and Rights
2. Buildings and structures
3. Office furniture and equipment
4. Show-room equipment
5. Demonstration equipment
Total of Wiring and Sales
L. MANUFACTURE OF ELECTRICAL PLANT								
1. Land and Rights
2. Buildings and structures
3. Office furniture and equipment
4. Tools and equipment
Total of Manufacture of Electrical Plant
Total of Capital Assets in use	5,03,294	..	..	..	..	5,03,294	..

Note.—Capital expenditure on items F-9 and G-8 should include contribution made by consumers towards service line charges.

(Sd). JIA LAL JAIN,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

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Accounts & Finance Member,
Haryana State Elec. Board,
Chandigarh.

(Sd). M.L. KHANNA,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd). P.N. SAHNI,
Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT VIII

STATEMENT OF PROVISION FOR DEPRECIATION FOR THE YEAR ENDING 31-3-1969

SUBSIDIARY

STATEMENT OF PROVISIONS FOR DEPRECIATION

Depreciation of Assets in groups as in the Statement VII	Balance of a accrued Depreciation B/F from last account	Balance of arrears of Depreciation B/F from last account	Additions during	
			Interest @ 3% p.a. on the balance at the beginning of the year under Sec. 69(2) of the E(5) Act, 1948	Depreciation provision for the year of account
1	2	3	4	5
	Rs	Rs	Rs	Rs
A. Hydraulic Power Plant ..	3,07,44,681	..	..	36,58,060
B. Steam Power Plant ..	15,44,846	..	..	9,51,019
C. Internal Combustion Power Plant ..	2,16,236	..	..	1,81,480
D. Transmission Plant (H. & E.H.V.) ..	1,78,64,723	..	..	29,32,161
E. Distribution Plant (H.V.) ..	29,62,673	..	..	16,20,717
F. Distribution Plant (M. & L.V.) ..	2,87,38,798	..	..	66,89,280
G. Public Lighting Equipment ..	1,42,580	..	..	42,539
H. General Assets and Equipment ..	28,88,922	..	..	13,26,470
I. Wiring and Sales Equipment ..	..	..	..	..
J. Equipment relating to manufacture of Electrical Plant ..	..	..	..	12
Total Depreciation ..	8,51,03,459	..	..	1,74,01,738

ABSTRACT DURING THE YEAR

Depreciation as per col. 5 ..	Rs 1,74,078
Share of Rajasthan ..	14,56,784
Net Total ..	1,59,44,954

(Sd). JIA LAL JAIN,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

(Sd). S. R. SUBRAHMANYAN,
Accounts and Finance Member,
Haryana State Elec. Board,
Chandigarh.

STATEMENT VIII

FOR THE YEAR ENDING 31-3-1969

the year of account

Arrears of depreciation provisions for the year of account	Total	Withdrawals during the year of account (Purpose to be indicated in the Remarks Col.)	Balance of accrued dep c/o to the next a/c	Share of Rajasthan	Net share of Haryana State Elec. Board	Remarks
6	7	8	9	10	11	12
Rs	Rs	Rs	Rs	Rs	Rs	
..	3,44,02,741	..	..	51,52,903 } (—)8,220 }	2,92,49,838	
..	24,95,865	..	..	..	24,95,865	
..	3,97,716	..	..	..	3,97,716	
..	2,07,96,884	..	..	23,28,698	1,84,68,186	
..	45,83,390	..	..	..	45,83,390	
..	3,54,28,078	..	..	..	3,54,28,078	
..	1,85,119	..	..	(—)34,463	2,19,582	
..	42,15,392	..	..	2,56,826 } 8,220 }	39,58,566	
..	12	..	..	(—)13	25	
..	10,25,05,197	..	..	77,03,951	9,48,01,246	

(Sd). M. L. KHANNA,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd). P. N. SAHNI,
Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT IX

STATEMENT SHOWING WRITTEN DOWN COST OF FIXED ASSETS NOT IN USE ON ACCOUNT OF OBSOLESCENCE, INADEQUACY, SUPERFLUITY ETC., AND ON WHICH NO FURTHER DEPRECIATION SHALL BE ALLOWED AS A CHARGE ON THE REVENUE FOR THE YEAR ENDING 31ST MARCH, 1969

Particulars of assets transferred	Balance of written down cost of assets at the beginning of the year	Written down cost of assets transferred to the register of obsolete assets during the year	Written down cost of assets sold during the year	Amount realised from the sale of obsolete etc. assets during the year	Loss on sale of obsolete etc. assets during the year transferred to General Reserve (Subsidiary Statement—V)	Profit on sale of obsolete etc. assets during the year transferred to General Reserve (Subsidiary Statement—V)	Balance of written down cost of assets at the end of the year (column 2 3- Col. 4)
1	2	3	4	5	6	7	8
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs

Nil

(Sd). JIA LAL JAIN,
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(Sd). P.N. SAHNI,
Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT X

**STATEMENT APPORTIONING EXPENSES OF RATES AND TAXES GENERAL ESTABLISHMENT
AND ADMINISTRATION TO MAJOR HEADS OF REVENUE ACCOUNT
FOR THE YEAR 1968-69**

SUBSIDIARY

STATEMENT APPORTIONING EXPENSES OF RATES AND TAXES GENERAL

Serial No.	Particulars of expenses	Year	Gross amount Rs	Less charged to Capital	Net sum
					Amount Rs
1	2	3	4	5	6
1	Rates and taxes	Previous			
		Current			
2	General Establishment charges	Previous			
	(a) Proportion of salaries allowances etc. of general office, executives etc.	Current			
	(b) Other general office salaries, wages, gratuities etc. of staff	Previous			
		Current			
	(c) Travelling and other expenses of office and staff	Previous			
		Current			
	(d) Rent and way leaves	Previous			
	(e) General office supplies and expenditure	Current			
	(f) Printing and Stationery	Previous			
		Current			
	(ii) Postage telegrams and telephone	Previous			
		Current			
	(iii) Transport	Previous	96,95,889	33,52,154	63,43,735
		Current	1,74,91,992	73,72,392	1,01,19,600
		Previous			
	(iv) Repairs and maintenance of office buildings staff quarters, furniture and fixtures appliances etc.	Current			
	(v) Depreciation on office and General buildings, furnitures, staff quarters, office appliances etc. not allocated to other subheads vide Subsidiary Statement V	Previous			
	(f) Audit charges	Current			
		Previous			
	(g) Legal expenses	Current			
		Previous			
	(h) Insurance	Current			
		Previous			
	(i) Interest on Provident Fund and contribution to staff provident pension fund etc.	Current			
		Previous			
	(k) Bad debts written off	Current			
		Previous			
	(l) Other items to be specified	Current			
3	Administration expenses	Previous			
	(a) Members remuneration	Current	92,105	53,978	38,127
		Previous	89,448	37,700	51,748
		Current	19,660	11,522	8,138
	(b) Members travelling and other expenses	Current	21,084	8,886	12,198
		Previous			
4	Interest on consumers security deposit	Current			
		Previous			
5	Other special items to be specified	Current			
		Previous			
		Current	98,07,654	34,17,654	63,90,000
		Previous			
	Total	Current	1,76,02,524	74,18,978	1,01,83,546

STATEMENT X

ESTABLISHMENT AND ADMINISTRATION TO MAJOR HEADS OF REVENUE ACCOUNT
FOR THE YEAR 1968-69

A			B		C	
apportioned	Hydro Power Station		Steam Power Generation		Internal Combustion Generation	
P. per KWH sold	Amount Rs	P. per KWH 1. Sent out 2. Sold out	Amount Rs	P. per KWH 1. Sent out 2. Sold	Amount Rs	P. per KWH 1. Sent out 2. Sold
7	8	9	10	11	12	13

0.49150/0.5328	7,45,667	0.0577/0.0626	3,51,072	0.271/0.295	38,329	0.00296/0.00822
653/783	6,96,125	0.045/0.054	2,79,618	0.018/0.022	34,133	0.002/0.003

0.00295/0.0032	6,133	0.0005/0.0005	5,232	0.0004/0.0004	598	0.00005/0.00005
0.003/0.004	6,852	0.0004/0.0005	451	0.00003/0.00003	2,493	0.0002/0.0002
0.0001/0.0001	1,308	0.0001/0.0001	1,117	0.0001/0.0001	128	0.00001/0.00001
0.0008/0.0009	11,615	0.0001/0.0001	106	0.0001/0.0001	588	0.00004/0.00005
0.49508/0.5367	7,53,108	0.0583/0.0632	3,57,421	0.0276/0.0300	39,055	0.00302/0.00328
658/788	7,04,592	0.045/0.054	2,80,175	0.019/0.022	37,214	0.002/0.003

SUBSIDIARY
GENERAL
REVENUE ACCOUNT

STATEMENT APPORTIONING EXPENSES OF RATES & TAXES

Serial No.	Particulars of Expenses	Year	E		F
			Transmission		Distribution High
			Amount Rs	P. 1. Per KWH Sent out 2. Sold	Amount Rs
1	2	3	14	15	16
		Previous			
1	Rates and taxes	Current			
2	General Establishment charges —	Previous			
	(a) Properties of salaries, allowances, etc. of General office, executives, etc.	Current			
	(b) Other general office salaries, wages, gratuities etc. of staff	Previous			
	(c) Travelling and other expenses of office and staff	Current			
		Previous			
	(d) Rent and way leaves	Current			
	(e) General office supplies and expenditure —				
	(i) Printing and Stationery	Previous			
		Current			
		Previous			
	(ii) Postage telegrams and telephones	Current			
		Previous			
	(iii) Transport	Current	1,81,242	-01404/-01523	14,76,069
		Previous			
	(iv) Repairs and Maintenance of office buildings staff quarters, furniture and fixtures appliances, etc.	Current	4,77,449	-031/-037	28,58,537
		Previous			
	(v) Depreciation on office and General buildings, furniture, staff quarters, office appliances, etc., not allocated to other sub-heads vide Subsidiary Statement V	Current			
		Previous			
	(f) Audit charges	Current			
		Previous			
	(g) Legal expenses	Current			
		Previous			
	(h) Insurance	Current			
		Previous			
	(j) Interest on Provident Fund and contribution to staff provident pension fund etc.	Current			
		Previous			
	(k) Bad debts written off	Current			
		Previous			
	(l) Other items to be specified	Current			
3	Administrative expenses				
	(a) Members remuneration	Previous	1,757	-00013/-00014	7,165
		Current	3,447	-0002/-0003	10,524
	(b) Members travelling and other expenses	Previous	375	-00003/-00004	1,529
		Current	812	-00005/-00006	2,481
4	Interest on consumers security deposit	Current			
		Previous			
5	Other special items to be specified	Current			
		Previous			
		Current	1,83,374	-01420/-01542	14,84,763
		Previous			
	Total	Current	4,81,708	-031/-037	23,71,542

(Sd). JIA LAL JAIN,
Chief Accounts Officer,
Haryana State Elec. Board,
Chandigarh.

(Sd). S. R. SUBRAHMANYAN,
Accounts & Finance Member,
Haryana State Elec. Board,
Chandigarh.

STATEMENT X—concd.
ESTABLISHMENT AND ADMINISTRATION TO MAJOR HEADS OF
FOR THE YEAR 1868-69

G			H		I		
Voltage : Distribution Medium and Low Voltage			Public Lighting		Consumer Servicing accounting etc.		
P. Per KWH	Amount	P. Per KWH	Amount	P. Per KWH	Amount	P. Per KWH	
1. Sent out	Rs	1. Sent out	Rs	1. Sent out	Rs	1. Sent out	
2. Sold		2. Sold		2. Sold		2. Sold	
17	18	19	20	21	22	23	
-11436/-12395	24,45,310	-18,946/-20538	73,339	-00568/-00616	10,32,707	-08001/-08673	
-152/-183	44,48,651	-287/-344	1,11,570	-007/-009	17,13,517	-11/-133	
-00055/-00062	11,872	-00092/-00099	356	-00002/-00002	5,014	-00039/-00042	
-0007/-0008	19,846	-001/-002	498	-00003/-00004	7,637	-0005/-0006	
-000012/-000013	2,534	-00019/-00021	76	-00001/-00001	1,071	-00008/-00009	
-0002/-0002	4,678	-0003/-0004	118	-00001/-00001	1,800	-0001/-0002	
..	
..	
-01503/-12470	24,59,716	-19057/-20659	73,771	-00571/-00619	10,38,792	-08048/-08724	
-147/-183	44,73,175	-289/-346	1,12,186	-007/-009	3,581 17,19,373	-111/-133	
					17,22,954		

(Sd). M.L. KHANNA,
Technical Member,
Haryana State Elec. Board,
Chandigarh.

(Sd). P. N. SAHNI,
Chairman,
Haryana State Elec. Board,
Chandigarh.

SUBSIDIARY STATEMENT XI

SUMMARY TECHNICAL PARTICULARS FOR THE YEAR ENDING 31ST MARCH, 1969

Corresponding figures of the previous year	PARTICULARS	Figures for the Current year
1	2	3
1967-68	1. Year of working	1968-69
8,592	2. Area of supply in square K. Ms. (Approximate)	10,083
31,92,450	3. Population in the area supply	35,09,739
	4. Installed Capacity	
	(a) Generating plant excluding retired plant	
10,84,500	(i) Hydraulic	K.W.
24,200	(ii) Steam	K.W. 24,200
5,225	(iii) Internal Combustion	K.W. 5,225
11,13,925	Total	K.W. 29,425
N.A.	(b) Receiving Station Transformers	K.W.A. N.A.
..	5. Normal Maximum demand on the system	M.W. 20.1
	6. K.W.H. Generated	
..	(i) Hydraulic	K.W.H. ..
2,06,11,650	(ii) Steam	K.W.H. 1,13,83,460
6,02,656	(iii) Internal Combustion	K.W.H. 3,03,156
2,12,14,306	Total	K.W.H. 1,16,86,616
29,30,597	7. K.W.H. used for generating station auxiliaries	13,33,195
58,30,05,496	8. K.W.H. purchased from other Agencies	90,82,24,443
60,12,89,205	9. K.W.H. available for sale 6—7 plus 8	91,85,77,864
..	10. K.W.H. supplied free if any to officers and staff	..
3,92,436	11. K.W.H. supplied free if any to offices and canteen etc.	8,12,197
50,12,08,119	12. K.W.H. sold	66,16,16,962
9,96,88,650	13. K.W.H. unaccounted for 9—10 plus 11 plus 12 Segregated as under	25,61,48,705
..	(i) Transformation loss	..
..	(ii) Transmission loss	..
..	(iii) Distribution loss	..
	14. Fuel	
13,810	(a) (i) Coal consumed in Tones	7,998
N.A.	(ii) Average calorific value per Lb. of coal and/or furnace oil consumed	N.A.
N.A.	(iii) Average cost of coal and/or furnace oil per Ton	N.A.
11,91,499	(b) (i) Oil consumed in litres	3,63,679
N.A.	(ii) Average calorific value per Lb. of oil consumed	N.A.

1		2	3
N.A.		(iii) Average cost oil per Ton	N.A.
		15. Lubricating oil	Included under 14 (b)
		(a) Quantity consumed gallons	
		(b) Average cost per gallon	
No. of Consumers	Connected load in K.W.	16. Consumers No. Connected load K.W.	No. of Consumers Connected load in K.W.
2,48,227	63,249	(a) Domestic or Residential	2,80,376 73,115
62,826	24 193	(b) Commercial	67,326 28,488
		(c) Industrial—	
10,554	1,30,601	(i) Low and medium voltage	12,377 1,51,816
157	91,017	(ii) High and/or extra high voltage	231 1,14,410
27,589	1,29,832	(d) Agricultural	45,370 2,17,152
201	1,202	(e) Public lighting	222 1,297
21	6,604	(f) Bulk	28 9,695
3,49,575	4,46,698	TOTAL	4,05,930 5,95,973

Sd. JIA LAL JAIN,

Chief Accounts Officer,
Haryana State Electricity Board,
Chandigarh.

Sd. S.R. SUBRAHMANYAN,

Accounts and Finance Member,
Haryana State Electricity Board,
Chandigarh.

Sd. M.L. KHANNA,

Technical Member,
Haryana State Electricity Board,
Chandigarh.

S.d. P.N. SAHNI,

Chairman,
Haryana State Electricity Board,
Chandigarh.

AUDIT COMMENTS ON THE ANNUAL ACCOUNT OF THE HARYANA STATE ELECTRICITY BOARD FOR THE YEAR 1968-69

This is the second annual account of the Haryana State Electricity Board. The first account of the Haryana State Electricity Board was prepared for the period from 3rd May, 1967 to 31st March, 1968 after its formation consequent upon reorganisation of the erstwhile Punjab State Electricity Board on 3rd May, 1967. As mentioned in the Audit Report on the last year's account, the account of the composite Punjab State Electricity Board from 1st April, 1967 to 2nd May, 1967 had not been prepared and, therefore, opening balance based upon its account for the year ended 31st March, 1967 were adopted in Haryana State Electricity Board's first annual account. The account for the period 1st April, 1967 to 2nd May, 1967 has still not been completed and audited but proportionate share of H.S.E.B. amounting to Rs 3,54,45,524 in only the capital expenditure relating to this period has been included in the opening balance in the Balance-sheet. Necessary entries in this behalf have not been passed through the books of account.

II. BALANCE-SHEET

1. CAPITAL/LOAN

(a) The amount of dollar loan has been taken in the Balance-sheet less by Rs 5,97,802 than that booked by the Accountant-General. Of this, a sum of Rs 3,25,707 has been credited under the head SA—XVII—Misc. Deposits whereas the balance of Rs 2,72,095 has been altogether committed to be taken into account.

(b) Capital Receipts amounting to Rs 28,69,907 incorporated in account during the year under the head "Other Capital" in statement of Capital Raised include Rs 9,93,079 on account of the profit made on storage manufacture account of vehicles, etc., which should have been adjusted as reduction of capital expenditure instead of being added to the capital.

2. FIXED ASSETS

Property Plant Register showing details of various fixed and other assets had not been maintained for the articles of Plant and Machinery Physically, verified in the Divisions since date of their formation.

The Tools and Plant Returns are required to be submitted to the Chief Accounts Officer by the Divisional Offices annually, 237 Tools and Plant Returns due to the Chief Accounts Officer from 23 Divisional Offices for the period April, 1961 to March, 1968 had not been submitted till the end of March, 1969.

The physical existence of fixed assets, tools and plant, machinery etc., could not, therefore, be ensured nor could it be checked that losses and shortages had been correctly reported and investigated.

3. STORES

(a) The value of the stores appearing in the Accounts could not be reconciled with values appearing in the detailed stock register as the latter have mostly not been closed for several years, checked and reconciled. The closing balance of stock as per records of all stock-holding divisions except one the opening and closing balance in which had not been worked out amount to Rs 6,98,96,353 whereas it is exhibited at Rs 8,82,71,841 in the Balance-Sheet.

(b) The value of stores include an amount of Rs 1,21,30,515 paid in advance to the suppliers, the material against which had not been taken on charge upto end of year 1968-69. Year-wise break up of the balances of advance outstanding against suppliers was not available.

(c) Stores of value of Rs 7,30,03,428 are hypothecated with the Banks against cash credit facility of amount aggregating Rs 471 lacs allowed by them.

(d) Surpluses and shortages of stores valuing Rs 1.11 lakh and Rs 1.56 lakh respectively were detected as a result of physical verification of 37 stores out of total number of 113 stores of the Board. Of these surpluses valued at Rs 1.03 lakh and shortages valued at Rs 1.42 lakh, as also surpluses valuing Rs 0.27 lakh and shortages of Rs 0.10 lakh pointed out in audit report on the accounts of the Board for the year 1967-68 had not been adjusted in the accounts for 1968-69.

(e) Under the Head of Account "Transfer of stock within Division" which incorporate the unadjusted cost of stores transferred by one sub-division to another sub-division within the same Division, sums aggregating Rs 34,94,090 and (-) Rs 8,86,557 have been outstanding to the end of the year 1968-69 unless these outstandings are adjusted, it cannot be said that all material shown to have been transferred from one sub-division to another sub-division had been actually transferred by the former and properly accounted for by the latter.

4. OUTSTANDING DEBTORS

The amount outstanding debtors of the Board as on 31st March, 1969 was Rs 8,36,98,201 (Debtors for Electricity supplied Rs 77,04,483 Misc. Advances Rs 1,78,21,252 accounts Receivable Rs 5,81,72,466). The

large outstandings are mainly attributable to delay in realisation from Government parties. As against this, the Board had an overdraft which was Rs 3.22 crores on 31st March, 1969 and on which interest of Rs 13.60 lakh had to be paid.

Acceptances of the balances shown outstanding against the various parties as on 31st March, 1969 have not yet been obtained.

5. REMITTANCES INTO BANK

The amount stated to have been remitted into the Bank but not accepted by the Bank up to 31st March, 1969 is Rs 38,50,381 as against Rs 27,95,131 upto the end of the previous year.

6. INVESTMENTS OF THE BOARD

(a) Against a sum of Rs 98.14 lakhs in the Loan Redemption Fund, the total amount of investment earmarked was Rs 17.99 lakhs in Government securities and Rs 35.70 lakhs in Fixed Deposit Receipts. These too have been pledged fully with the State Bank of India against cash credit facilities.

(b) As against net credit balance of Rs 16,64,376 under Employees Provident Fund, a sum of Rs 11,81,850 only had been invested till the end of the year 1968-69.

7. MISCELLANEOUS ADVANCES/DEPOSITS

While the details of figures of opening balances of assets and liabilities adopted as on the date of formation of the Haryana State Electricity Board are stated to be still awaited from the Punjab State Electricity Board and the discrepancies in the figures relating to the year 1967-68 (2nd May, 1967 to 31st March, 1968) pointed out in the Audit Report on the Board's account for that year have yet not been reconciled, the details of the figures of some of the assets and liabilities for the year 1968-69 also do not work upto the totals as appearing in the Balance-sheet. The difference amount to Debit (+) Rs 17,15,400 and Credit (+) Rs 19,06,651

(—) Rs 8,03,261

(+) Rs 1,34,82,736

These are stated to be under reconciliation.

III REVENUE ACCOUNT

1. Mention was made in the Audit Report on the Annual Account of the Board for the year 1967-68 of certain items not taken into account in the Revenue Account of that year. The same irregularities are noticed in the Account for the year 1968-69 also as indicated below :—

	Account Rs.
	Rs.
a Under charging of depreciation as a result of non-provisioning of compound interest on HSEB's share in balance of depreciation Revenue Fund accumulated upto the period prior to change over from Annuity method to straight line method of Depreciation.	21,57,011
b Revenue Expenditure wrongly charged to capital accounting head.	64,72
c Amount written off from Deferred Revenue Expenditure head wrongly debited to suspense Accounting Head instead of profit and loss account.	18,334
Total	22,39,417

2. A sum of Rs 25,07,949 has been taken credit of as revenue on account of 40a/c share of H.S.E.B. in the balance amount of the cost of energy which was supplied by B.M.B. and remained to be recovered upto the period ending 31st March, 1969 from the Chandigarh Union Territory and Himachal Pradesh. Neither has any credit in this behalf been actually given by the B.M.B. so far (September, 1969) nor was any authority from B.M.B. justifying the credit produced.

3. No provision has been made in regard to interest on ;

(i) Arrears of interest and principal amount of Loan payable to State Government.

(ii) Arrears of interest and principal amount of Dollar loan payable to Central Government.

(iii) Rs 3,54,45,524 included in account under "Fixed Assets".

This increase pertains to the period 1st April, 1967 to 2nd May, 1967, but only the assets have been increased without a corresponding increase in the capital liability, pending receipt of the complete accounts for the period as also referred to in para 1 above.

4. Interest aggregating Rs 26,99,571 on overdraft/loans obtained from Banks, Life Insurance Corporation of India etc., has been charged to Net Revenue and Appropriation Account instead of the consolidated Revenue Account resulting in inflation of amount of the surplus carried over from the Consolidated Revenue Account to Net Revenue Appropriation Account.

IV. GENERAL

1. No financial adjustments on account of units used more or less than the proportionate share in (Hydraulic) units left after meeting the demand of common Pool Consumers is being carried out between the Haryana and Punjab State Electricity Boards. It was sated that B.M.B. has not yet decided the issue.

2. Out of 91,85,71,864 units of energy generated/obtained from B.M.B. by the H.S.E.B. during the year 1968-69, 66,24,29,159 units were actually sold. The loss in transmission a distribution works out to 27.8% in 1968-69 as against 18.6 % in the year 1967-68.

3. Mention was made in the Audit Report on the Annual Account of the Board for the preceding year that 4 per cent per annum interest to be paid on cash security deposits of consumers of Rs 50 and above had not been provided for in the account. No liability on this score has been provided for in this year's account either resulting in inflation of profit.

4. Credit amount of Rs 1,43,26,864 and debit amount of Rs 14,69,908 adopted as opening balances under the head "unjusted items of old classification" on the formation of the Board have been outstanding since then.

5. The details of the postings in registers of works do not work out to the figures appearing in the Accounts in several cases. The vouchers/transfer entries and other documents in support of charges aggregating Rs 4,08,178 and receipts amounting to Rs. 2,65,397 were not made available during the test check of classification.

6. Several cases were noticed of misclassification of expenditure and receipts amounting to Rs 12,66,540 (Dr.) and Rs 9,89,609 (Cr.) in this year's accounts.

Sd. (A. C. BOSE),

Accountant-General, Haryana.